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ABSTRACT

The developmental work or phase 1 of a study which will collect information on the operational and financial conditions of the arts and cultural organizations which make application to the National Endowment for the Arts (NEA) for grant support is described. As part of the Economic Data Series, the report will provide the Endowment with information useful in planning and in assessing the important economic trends which are vital to the health of the arts. The study will categorize recent organizational applicants to NEA into one of eight disciplines: museum; symphony orchestra; theatre; opera; ballet and modern dance; literature; other performing arts; and other arts and cultural organizations. The methodology will be to survey via questionnaires a selected sample of organizations within each of these eight disciplines. The report is presented in two volumes. Volume 1 contains the narrative description of the developmental work performed in phase 1. Described are the preparation of draft questionnaires, design of processing procedures, conduct of the pretest, assessment of feasibility of data collection, the exploration of alternative approaches, data collection approaches, sample design, and the proposed approach. Various project deliverables and supporting documentation are included as appendices in volume 2. (RM)

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IMPLEMENTATION OF AN ANNUAL ECONOMIC DATA SERIES ON ARTS AND CULTURAL ORGANIZATIONS

FINAL REPORT ON PHASE I

VOLUME 1

NARRATIVE

FINAL

October 28, 1981

Prepared for:

Research Division
National Endowment for the Arts

In Accordance With
Contract NEA PC 79-22

By:

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SO 014 207

FOREWORD

This report was prepared in accordance with the requirements of contract NEA PC 79-22 by members of the Informatics project team: Sandra L. Daughton, Research Associate; Mary G. Peters, Arts Consultant and Charles A. Darby, Project Director, with contributions from John D. Francois, Systems Analyst.

The Report is presented in two volumes. Volume 1 contains the narrative description of the developmental work performed in Phase I and our final proposed approach for Phase II, data collection. Various project deliverables and supporting documentation are included as appendices in Volume 2.

In the performance of this work, we gratefully acknowledge the guidance of Harold Horowitz, Director, and Thomas I. Litkowski, John A. Shaffer and Thomas F. Bradshaw, Project Officers of the Research Division of the National Endowment for the Arts. We are especially appreciative of the time and effort spent in assisting us by numerous persons from NEA's programs, participating pretest organizations and key service organizations.

Finally, a special 'thank you' is extended to Evelyn Swarr for the superb typing services she has so skillfully and patiently provided throughout the project. Her interest in a quality product has enabled us to maintain high standards in the preparation of all project deliverables. We also extend our appreciation to Teri Miller, who assisted in typing this Final Report.

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SECTION 1

EXECUTIVE SUMMARY

1.1 OVERVIEW

The primary objective of the annual data series is to provide information on the economic condition of the broad range of arts and cultural organizations that make application to the National Endowment for the Arts for support. Within the Endowment, the information will be useful in planning and in assessing the important economic trends which are vital to the health of the arts.

Faced with a need for data on which to base its planning decisions, NEA initiated the development of an annual economic data series designed to collect operational and financial information from arts and cultural organizations which make application to the Endowment for grant support. To this end, NEA sponsored a series of feasibilitiy and design studies which culminated in a data collection contract. The report which follows describes work performed by Informatics Inc. under Phase I of this two-phase development and data collection contract.

Several developments which occurred during the course of our Phase I work resulted in a decision to review and possibly revise the survey design. First, under the original design, we defined the elements on which data would be collected, developed questionnaires designed to collect detailed data and pretested them. However, the pretest indicated that many smaller and less well established organizations were not prepared to provide this level of detail. Second, the design had been based on NEA's original estimate of 2,500 applicants eligible to be surveyed. In that design, the intention was to survey all organizational applicants. In our work with the Grants Management System file, from which the eligible applicants would be identified, we determined that approximately 5,000 organizations were actually eligible to be surveyed. Third, a recent revision to the IRS Form 990 increased its potential as an alternative data source.

These factors led to the investigation and development of procedures for 1) tailoring the questionnaire more thoroughly to the organization to be surveyed to reduce the respondent burden in completing it, 2) reducing the number of organizations to be surveyed in order to limit the overall respondent burden and keep survey costs within the original plan, and 3) evaluating the usefulness of the Form 990 as a source of financial data on arts and cultural organizations.

Our Phase I work has resulted in a survey design and questionnaires which are tailored to incorporate the 990 and to collect data from a sample of arts and cultural organizations from each of the following discipline groups which are appropriate to the level of analysis possible for each group.

- Large organizations in the established disciplines (museum, symphony orchestra, theatre, opera and dance).
- Small organizations in the established disciplines (museum, symphony orchestra, theatre, opera and dance).
- Literary organizations.
- Organizations in other less well established performing arts disciplines and all other categories of arts and cultural organizations.

The design will yield data which can be analyzed at one or more of three increasingly complex levels of analysis:

- Definition and description of the universe of arts/cultural organizations and classification of organizational types.
- Description of the current economic situation of arts/cultural organizations at any one point in time.
- Measurement of change in economic health of arts organizations over time and, ideally, ability to forecast future conditions.

The goal for future years, as more is learned about each discipline group, is to be able to perform higher levels of analysis. The first year of data collection is the first step in an overall plan for improving the quality of information available about these organizations.

1.2 WORK PERFORMED IN PHASE I

The first task was to review relevant background materials and other survey instruments developed by earlier feasibility and design studies as well as various other sources. Currently accepted nonprofit accounting conventions were included in the review. The next task was to further develop and define the elements to be collected. Discussions were held with NEA program personnel and a review of NEA program guidelines was made to aid in this development and to classify organizations according to principal function/activity areas. The final determination of the number and types of questionnaires required was based in part on this classification.

When the data element definitions were prepared, they formed the basis for the design and construction of the actual questionnaires. The drafting of the instruments was mostly a matter of formatting, preparing instructions to respondents, and producing an introductory section of questions to collect descriptive information and clarify characteristics which would affect the analysis of the economic data. Four questionnaires were initially developed: one each for museums, performing organizations and publication organizations, and one for all other categories of organizations.

A preliminary design for the data collection was also prepared using NEA's Grants Management System (GMS) applicant listing as a universe file. The design included procedures for generating mailing labels, building the data base, eliminating duplicate and ineligible organizations from the GMS listing, and determining which questionnaire to mail to a given 'in scope' organization. Based on early drafts of the instruments, detailed preliminary procedures for automated receipt and control and manual/computer editing of completed forms were also prepared.

A pretest was conducted in April-May of 1980 with 21 arts/cultural organizations in general proximity to the Washington, D.C. area. Each was sent a draft cover letter and the appropriate questionnaire for completion and evaluation. Appropriate staff of each organization were interviewed regarding the completion of the questionnaire. The results of these interviews were used to revise the instruments and to determine factors which had an impact on respondent burden. We learned that many of these organizations were far more complex than we anticipated, both in terms of their organizational affiliations and the range of functions and activities in which they were involved. We found diversity and complexity in their recordkeeping systems. For example, some organizations kept multiple sets of books because of government or university affiliation. However, we did find that, in all disciplines, generally accepted accounting principles were being followed more consistently than we had anticipated.

Since the structures of the pretest organizations and their recordkeeping systems were more complex than had been anticipated, our questionnaires presented difficulties for respondents in providing data in the manner in which we had requested it. Therefore, to ease respondent burden while maintaining the required level of data detail, we restructured the questionnaires to be more consistent with their recordkeeping systems and with other forms completed by these organizations.

Through a review of the GMS applicant file for a recent 12 month period, we determined that the actual number of eligible applicants would be closer to 5,000 organizations, rather than the 2,500 originally estimated by NEA. The pretest results and the identification of an unexpectedly large survey population raised concerns regarding both individual and overall respondent burden and costs. In an assessment of the feasibility of proceeding with data collection, it was decided, in an effort to reduce burden and cost, to extend Phase I to include the exploration of, and possible development of, alternative data collection methodologies.

Under the Phase I extension, the principal activities carried out were explorations of the uses of the updated Internal Revenue Service (IRS) Form 990 as an independent data source for the Economic Data Series and of the possibility of collecting valid and reliable data from a sample of applicants instead of the full GMS Universe. In addition, we developed three 'Questionnaire Completion Guides' which linked the questionnaires from three major service organizations (the Theatre Communications Group, the American Symphony Orchestra League and Opera America) with our performing arts questionnaire. A fourth activity was a thorough review and evaluation of the Economic Censuses conducted every five years by the Census Bureau. This work also recommended modifications to the 1982 census questionnaires which would make the Census Bureau data of more use to the Endowment as a means of describing the larger 'universe' of arts and cultural organizations.

The exploration of the IRS Form 990 and the development of a sample design were the principal components of this work and are discussed here in more detail. Because individual respondent burden had become a major concern to NEA, the use of individual Form 990's instead of, or in conjunction with, the questionnaire was investigated. The data available on these 990's appeared to be of sufficient quality to warrant a more thorough evaluation of obtaining them directly from the IRS. To make this assessment, we selected a random sample of 400 NEA grant applicants, determined their Employer Identification Numbers (EIN's) from a listing produced from the IRS Master File, submitted direct requests for the most recent forms on file to nine regional IRS centers, documented the length of time required to receive them, and evaluated the quality and completeness of the data provided on them.

Of the 400 organizations selected from the GMS list (government and non-arts affiliated organizations were excluded from the 400), 203 appeared on the IRS Master File listing, of which only 81 forms were obtained which contained usable, adequately current (1979 or 1980) data. This attrition rate, and the absence of important data items on the form, represent serious flaws in this data collection methodology. We have thus concluded that, for the purposes of the Economic Data Series, the system of obtaining data on arts and cultural organizations solely through direct request to the IRS for Form 990's is inadequate. However, it may prove useful as a secondary data source for organizations which cannot or will not complete our questionnaires.

Also, during the extension of Phase I, a design was prepared for deriving estimates from a stratified random sample. The design was guided by the requirement to collect data at three different levels of analysis. Thus, since the data from large organizations in the established disciplines would be subject to the most rigorous analysis requiring the highest levels of reliability, the design calls for including in the sample all organizations in the established disciplines above a specified (yet to be determined) budget level. This will assure that a high proportion of the cumulative budget of organizations in the established disciplines is represented. The smaller organizations in the established disciplines will be selected at a rate between 10 and 20 percent. For the remaining discipline groups, the data analysis goals are less ambitious and do not demand as high levels of reliability. Therefore, the sampling rate for these organizations will be about 20 percent.

The Phase I extension culminated in the preparation of a recommended approach for data collection. The evaluation process included an assessment of approaches which varied in terms of the number of organizations surveyed, the amount of data collected, and the source from which they would be collected. A summary of our final proposed approach, which is a combination of the most feasible elements of those explored, follows.

1.3 PROPOSED APPROACH

The primary feature of our proposed data collection approach is that the amount and type of information gathered and the size of the sample of organizations will vary according to discipline and budget size.

We will collect only that information which the organizations in a given discipline group are readily able to provide. Thus, the large organizations in the more established disciplines will be asked to provide financial and operational detail appropriate to the more comprehensive analyses possible for these organizations. On the other hand, the smaller organizations in the established disciplines and the organizations in the less well defined disciplines will be asked to provide only those descriptive and base-line financial data appropriate to the analyses which will result in basic description and definition of these disciplines. At present, this is the only level of analysis possible for this group.

The large established organizations will be sampled at a higher rate in order to represent a higher proportion of the total arts budget in relation to the universe than their number. The smaller, less well defined organizations will be selected at lower rates since the data analysis goals are more modest.

In addition, in order to further reduce burden, all respondents will be offered the opportunity to submit a copy of their most recently prepared IRS Form 990 in lieu of completing the financial portion of the questionnaire. With adequate follow-up to respondents to verify and explain the data gathered, the quality of Form 990 data should be acceptable.

In summary, our approach is to:

- survey all disciplines;
- sample organizations within each discipline to reduce both overall burden and costs;

- request data appropriate for the highest level of analysis possible for a given discipline group;

- incorporate the IRS Form 990 to reduce individual respondent burden;

- request the minimum number of data items and detail necessary to provide the proper level of analysis, thus keeping respondent burden to a minimum;

- use a separate instrument for each discipline also to reduce individual respondent burden; and

- perform sufficient follow-up and error resolution to ensure adequate data quality.

Exhibit 1-1, which follows, illustrates the components of this approach and their relationship to maximizing data quality and minimizing respondent burden and costs.

This approach provides the means for initiating data collection and for laying the foundation for longitudinal data collection in the well established organizations. Built into it is the capacity to raise the level of analysis in the less well established disciplines each year as more is known about the organizations. As the questionnaires are further refined based on the results, more specific data can be collected in the future to meet these higher level data analyses without adding to respondent burden. We believe this approach will yield data of adequate quality to permit the annual economic data series to fulfill its future trend analysis and forecasting purposes.

PROPOSED APPROACH

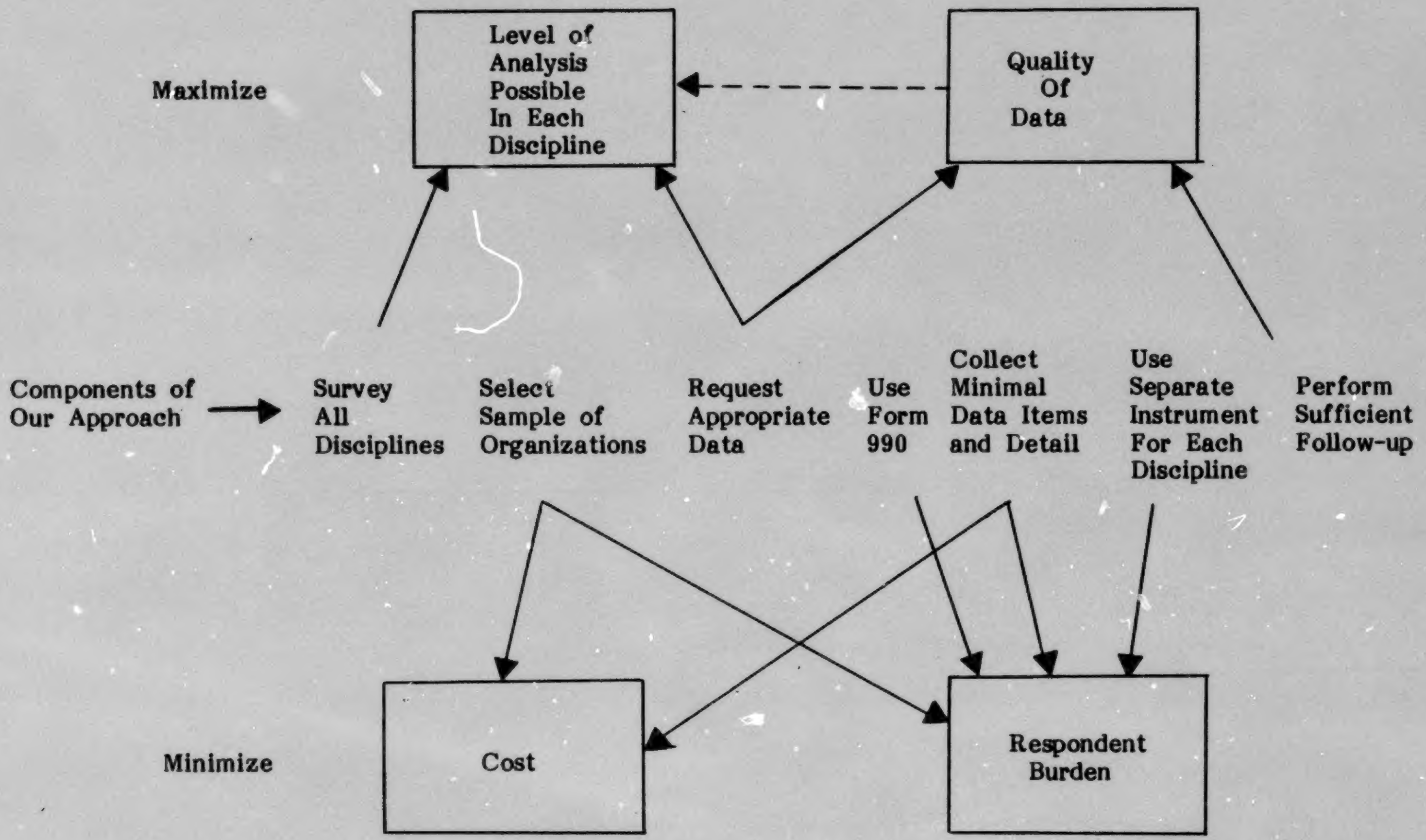
Maximize
Level of Analysis Possible In Each Discipline
Quality Of Data
Components of Our Approach
Survey All Disciplines
Select Sample of Organizations
Request Appropriate Data
Use Form 990
Collect Minimal Data Items and Detail
Use Separate Instrument For Each Discipline
Perform Sufficient Follow-up
Minimize
Cost
Respondent Burden

Exhibit 1-1

SECTION 2

WORK PERFORMED IN PHASE I

This section documents the work performed by Informatics project staff in Phase I: Development of the Economic Data Series. The work, as originally contracted, was to consist of reviewing and expanding data element definitions, designing appropriate survey instruments to collect these data from all organizational grant applicants to NEA and procedures for processing the data, pretesting and revising instruments, and preparing an OMB Clearance Package. With the exception of the preparation of the clearance package, all work had been completed when it was decided to extend Phase I to explore alternative approaches to data collection. The circumstances that led to this decision were (1) the discovery that there were to be about twice the number of organizational applicants originally anticipated and (2) the realization that the survey instrument would place a heavy burden on respondents. The additional work performed under the extension is also described below.

2.1 PREPARATION OF DATA ELEMENTS

The Research Division of the National Endowment for the Arts sponsored several years of developmental work which resulted in a set of specifications for the Economic Data Series. These are detailed in a Research Division document, dated November 1977 (revised December 1977), entitled "An Economic Data Series for Arts and Cultural Institutions: A Set of Specifications."

Four separate research projects were conducted under the sponsorship of the Research Division, two of which were economic modeling studies, one which evaluated 'raw' data to examine the problems encountered in creating a time series by linking data from two different sources and, most

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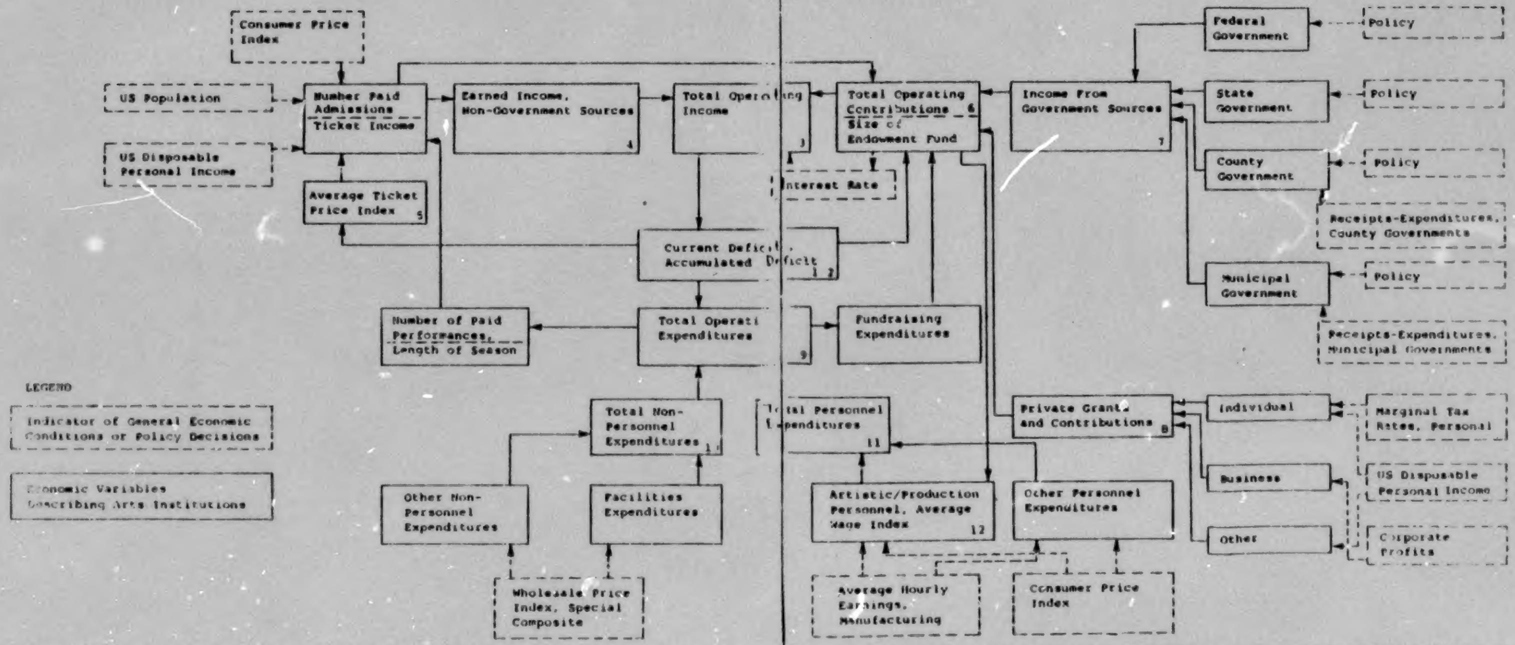
Figure 1

CONCEPTUAL ILLUSTRATION
ECONOMIC MODEL FRAMEWORK: NON-PROFIT
PERFORMING ARTS INSTITUTIONS


Consumer Price Index
US Population
US Disposable Personal Income
Number Paid Admissions
Ticket Income
Average Ticket Price Index 5
Earned Income, Non-Government Sources 4
Total Operating Income 3
Total Operating Contributions 6
Size of Endowment Fund
Interest Rate
Income From Government Sources 7
Federal Government
State Government
County Government
Municipal Government
Policy
Policy
Policy
Policy
Receipts-Expenditures, County Governments
Receipts-Expenditures, Municipal Governments
Current Deficit, Accumulated Deficit 1 2
Number of Paid Performances, Length of Season
Total Operating Expenditures 9
Fundraising Expenditures
Total Non-Personnel Expenditures 10
Total Personnel Expenditures 11
Private Grants and Contributions 8
Individual
Business
Other
Marginal Tax Rates, Personal
US Disposable Personal Income
Corporate Profits
Other Non-Personnel Expenditures
Facilities Expenditures
Artistic/Production Personnel, Average Wage Index 12
Other Personnel Expenditures
Wholesale Price Index, Special Composite
Average Hourly Earnings, Manufacturing
Consumer Price Index
LEGEND
Indicator of General Economic Conditions or Policy Decisions
Economic Variables Describing Arts Institutions

DEFINITIONS

1. Accumulated Deficit = (Current Deficit, End of Year) + (Accumulated Deficit, Beginning of Year)
2. Current Deficit, End of Year = (Total Operating Expenditures) − (Total Operating Income)
3. Total Operating Income = (Earned Income, Non-government Sources) + (Total Operating Contributions) + (Size of Endowment Fund) · (Interest Rate) · (Adjustment Factor: Percentage of Endowment Fund Income Unrestricted)
4. Earned Income, Non-government Sources = (Number Paid Admissions) · (Average Ticket Price) + (Income from Contract Services (Non-government)) + (Other Earned Income)
5. Average Ticket Index Price = (Ticket Income) / (Number Paid Admissions) · (Adjustment Factor: Regular Price Scale)
6. Total Operating Contributions = (Income from Government Sources) + (Private Grants and Contributions)
7. Income from Government Sources = (Federal Government Income) + (State Government Income) + (County Government Income) + (Municipal Government Income)
8. Private Grants and Contributions = (Individual Grants and Contributions) + (Business Grants and Contributions) + (Other Private Grants and Contributions)
9. Total Operating Expenditures = (Total Non-personnel Expenditures) + (Total Personnel Expenditures)
10. Total Non-personnel Expenditures = (Facilities Expenditures) + (Fundraising Expenditures) + (Other Non-personnel Expenditures)
11. Total Personnel Expenditures = (Artistic/Production Personnel Average Weekly Wage) · (Number of Paid Work Weeks, Artistic/Production Personnel Paid on a Full-time Salaried Basis) + (Other Personnel Expenditures)
12. Artistic/Production Personnel Average Wage Index) = (Expenditures on Artistic/Production Personnel) / (Number of Paid Work Weeks, Artistic/Production Personnel Paid on a Full-time Salaried Basis) · (Adjustment Factor: Wage Rate Scales)

Exhibit 2-1

relevantly, "A Feasibility Study for an Economic Data Program on the Condition of Arts and Cultural Organizations" by New York University. The latter study evaluated existing sources as a means of obtaining time series data on arts and cultural organizations and made recommendations for developing an economic data series. Methodologies for data collection were discussed and a detailed set of recommended data items was specified in the Final Report. The NYU data items were incorporated, with some minor modifications, into the aforementioned 1977 Research Division document. A diagram from it which reflects the conceptual framework for the economic model is included as Exhibit 2-1.

At the start of the current contract effort, Informatics project staff was given two separate sets of data element definitions: one for Museums and one for the Performing Arts. (Copies of these are included in Appendix A.) Our task was to review these data elements and definitions for their "relevance to the organizations making application to the Arts Endowment." No major modifications were expected for the performing arts and for museums, but similar definitions were to be prepared for several additional types of organizations. To the extent possible, these definitions were to be uniform.

In the interim, between the NYU Feasibility Study which had explored the problems of data collection in the arts based on the state of affairs in about 1975, and the subsequent questionnaire development work performed under the current Economic Data Series Contract (Fall 1979), two significant events had occurred.

The first was the issuance of the "Statement of Position: Accounting Principles and Reporting Practices for Certain Nonprofit Organizations" in 1978 by the American Institute of Certified Public Accountants. This document represented the first 'official' statement by the accounting profession on recommended accounting standards for arts and cultural organizations. Similar pronouncements had been made about colleges and universities and about the voluntary health and welfare sector in 1973 and 1974, respectively. The impact for data collection is that, unlike earlier years, uniform methods and standards for reporting of financial data will be used in the 1980's for the first time by accountants and auditors who prepare financial data for a majority of the larger arts and cultural organizations.

The second event was an increased interest in the development of the profession of Arts Administration. As a by-product of this interest, the managements (boards and staffs) of many organizations have become concerned with more effective administration and, thus, with better recordkeeping activities.

These two phenomena have resulted in an improved outlook for future data collection. Most importantly, the original set of data element definitions for museums and the performing arts needed significant modification to bring them up to date with the new accounting guidelines.

To prepare data elements for the other types of organizations, it first was necessary to categorize the types of organizations making application to the Arts Endowment into homogeneous groupings in order to determine the points of variation in the data elements and definitions. This was a first step in determining the number of different questionnaires that would be required.

We examined NEA Annual Reports and Program Guidelines and conducted interviews with program personnel to determine both the number and the nature of organizational grant applicants anticipated in the coming year. We thoroughly reviewed the developmental studies from which the Economic Data Series evolved. We examined in detail many other data sources, survey instruments and item definitions. We also considered the above mentioned current accounting guidelines for nonprofit organizations since many of the data to be collected were financial. (A listing of materials reviewed is presented in Exhibit 2-2.)

LITERATURE SOURCES AND QUESTIONNAIRES REVIEWED

a. QUESTIONNAIRES AND REPORTS OF SURVEYS

NEA applications, especially supplementary schedules and Challenge Grant Program

Ford Foundation: Finances of the Performing Arts

National Research Center for the Arts (NRCA): Museums USA: A Survey Report

NRCA: The Status of Nonprofit Arts and Museum Institutions in the U.S. in 1976

New York University: Final Report . . . Appendix 2-A especially

Opera America: Survey Instrument and Tables FY78 and 79

Theatre Communications Group: Survey Instrument 79 and Report; also correspondence about NEA proposed data elements

American Symphony Orchestra League: Survey Instrument (78-79 season) and reports (77-78 season)

Statistics Canada: Performing Arts Survey 1978 - instrument

IRS: Form 990 for years previous to '79 and forms for '79

LAICA Journal: Survey of visual arts centers (from NEA Visual Arts Program)

New York State Council on the Arts: 1979 Application and Survey Instrument

Institute of Museum Services (IMS): Museum Program Survey 1979

IMS: Grant Applications and Guidelines: 1978, 1979, 1980

b. DATA ELEMENT DEFINITION SOURCES (other than questionnaires)

Applied Management Sciences: Model Study for an Economic Data Program on the Condition of Arts and Cultural Institutions

New York University: Final Report on a Feasibility Study for an Economic Data Program on the Condition of Arts and Cultural Institutions

Center for Policy Research: A Model for the Analysis of the Performing Arts: A Case Study of the Major Orchestras

Exhibit 2-2

Association of American Dance Companies: American Dance Directory 79-80

AICPA: Statement of Position . . . for Certain Nonprofit Organizations

American Association of Museums (AAM): The Official Museum Directory 1978-79, 1979-80

AAM: Museum Accounting Handbook (ASTC: Accounting Guidelines)

Bureau of the Census: 1977 Census of Service Industries: Theatrical Producers, Show Bands, ...

______: 1977 Census of Service Industries: Amusement and Recreation Services

______: 1977 Census of Manufacturers: Periodicals, Books and Misc. Publishing

Draft of data elements for performing arts (prepared by NEA Research)

Draft of data elements for museums (prepared by NEA Research)

Publications of the Design Arts Program especially New Places for the Arts: A Report from Educational Facilities Laboratories and NEA

National Assembly of State Arts Agencies: National Information Systems Project: Preliminary Report

Statistics Canada: Financial Ratios for Publishing

Price Waterhouse & Co. Nonprofit Industry Services Group: Files of Financial Statements for Arts and Cultural Organizations

c. OTHER BACKGROUND MATERIALS

NEA program guidelines (all programs providing support to arts organizations)

Booz, Allen & Hamilton: A Plan for Collecting Economic Information About Arts Institutions

Exhibit 2-2 (Continued)

Touche Ross & Co.: Financial Reporting in the Arts

Walters Art Gallery: Research in the Arts: Proceedings of the Conference . . .

Baumol & Bowen: The Performing Arts — The Economic Dilemma

Baumol & Baumol: "On Finances of the Performing Arts During Stagflation: Some Recent Data" Journal of Cultural Economics 4:2 pp 1-14.

Task Force Three of National Information Bureau: Working papers on "Uniform Annual Report" for nonprofit organization reporting to state regulators.

Exhibit 2-2 (Continued)

We discovered that the categorization of applicants into groups, the refinement of data elements appropriate for each group and the determination of the number of questionnaires required were such interrelated tasks that they had to occur simultaneously. A part of the task of categorizing organizations was learning about their characteristics and activity areas, which, in turn gave specificity to data items that could accurately describe those activities in a questionnaire. A key problem was the identification and classification of types of organizations applying to NEA programs.

Since NEA awards most grants for projects (i.e., particular activities), the types of organizations represented by the applicants to any one program category can differ. For instance, a museum may apply for a chamber music grant or a media grant. Yet, to accurately survey the organization, we would need to know it is a museum, not a chamber music group or a media center. Generally speaking, one wants to survey the overall organization, not one of its subsidiary groups or functions.

An attempt to assess this organizational type versus NEA program structure was made. A list, reflecting the results as of December 1979, appears in Exhibit 2-3. The continually changing nature of NEA programs will require a reevaluation of this structure at the beginning of each new application cycle.

The way to classify organizations for economic data collection is by activity/program areas since these dictate the personnel structure and the revenue sources and expense areas of an organization. An increased understanding of the nature of these areas, gained through our research, permitted the categorization of applicants into homogeneous groupings.

As a result of the efforts described above and discussions with the Project Officer, a revised set of basic data elements was prepared and a matrix developed which categorized organizations into 6 groupings (identified

ORGANIZATIONS WHICH APPLY TO NEA PROGRAMS

(Classification as of 12/79)

Architecture, Planning and Design

- Livable Cities:
  - rural, suburban and urban communities
- Design: Communication and Research:
  - academic institutions
  - other nonprofit organizations
- Cultural Facilities Research and Design:
  - communities
  - organizations involved in planning new or renovated facilities for cultural activities

Dance

- Small Company Touring Program:
  - community arts agencies
  - park and recreation departments
  - schools and colleges
  - museums
- Large Company Touring Program:
  - groups who want to sponsor a large company engagement
- Long-term Dance Engagements:
  - sponsors willing to engage dance companies for two or more weeks
- Choreography, Professional Companies in Residence, Rehearsal Support, Artistic Personnel, Management and Administration:
  - dance organizations
- Dance/Film/Video
  - dance companies
  - other organizations
- Sponsors of Local Companies
  - local presenting organizations

Education

- Learning Through the Arts:
  - community cultural centers
  - experimental schools
  - "schools without walls"
  - other public and private organizations, including state arts agencies

Exhibit 2-3

Expansion Arts

- o Instruction and Training, Arts Exposure Programs, Special Summer Projects, Community Cultural Centers, Services to Neighborhood Arts Organizations, Regional Tour Events, Neighborhood Arts Consortia, Comprehensive Technical Assistance Program
  - neighborhood and community arts organizations directed by professionals

Folk Arts

- o Presentation of traditional arts and artists, documentation of traditional arts, other inventive and imaginative proposals
  - community and cultural organizations
  - tribes
  - media centers
  - educational institutions
  - professional societies
  - state and local arts agencies

Literature

- o Residencies for Writers:
  - state arts agencies
  - libraries
  - theaters
  - museums
  - art centers
  - prisons
  - hospitals
  - colleges
  - professional groups

- o Assistance to Small Presses
  - small, independent presses (university and college presses eligible only under special circumstances)

- o Assistance to Literary Magazines:
  - not for profit magazines that regularly publish poetry, fiction, plays or literary criticism

Media Arts: Film/Radio/Television

- o Media Arts Centers:
  - independent
  - associated with museums, universities or state art agencies

- o Aid to Film/Video Exhibitions
  - varied sponsors

Exhibit 2-3 (Continued)

Visual Arts

- o Artists' Spaces:
    - organizations that provide visual artists with spaces for work and access to resources
- o Artists in Public Places:
    - cities
    - towns
    - universities
    - nonprofit private groups
    - state arts agencies
- o Residencies for Artists, Craftsmen, Photographers and Critics:
    - art schools
    - university art departments
    - other institutions
- o Photography/Crafts Exhibitions Aid, Publications, Surveys, Workshops
    - varied (see above)

Exhibit 2-3 (Continued)

by principal activity/function). The matrix (with specification of the variations in the data elements for each organizational category) can be found in Appendix A. This served as the ground work for determining how many questionnaires would be needed. The six groupings were:

1. **ORGANIZATIONS THAT GIVE PERFORMANCES**

   - Orchestras
   - Smaller performing groups (ensembles, jazz, chamber music)
   - Opera companies
   - Choral groups
   - Dance companies
   - Nonprofit theatres
   - Others (performing groups of academic institutions, etc.)

2. **ORGANIZATIONS WITH COLLECTIONS (OR THAT EXHIBIT ART)**

   - Museums (including university museums)
   - Historical societies
   - Libraries, archives
   - Galleries

3. **ORGANIZATIONS THAT PROVIDE EDUCATION IN THE ARTS**

   - Academic departments of universities
   - Arts schools (single discipline, multi-disciplinary)

4. ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS

- Centers
- Festivals
- Other presenters

5. ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE)

- Small Presses
- Literary magazines
- Other

6. BROADCASTING (TELEVISION/RADIO)

- Public
- University-owned

Service organizations and public agencies (e.g., state arts agencies) were not to be included in the Economic Data Series. The issue of including arts organizations that were part of overseeing academic institutions was debated, and it was decided to include them if they have budgets that could be segregated from the parent educational organization.

The next step was to estimate how many organizations fell into each category and whether or not enough was known about each group to warrant the development of a separate questionnaire. It was finally decided to construct four questionnaires, one each for museums and galleries, performing arts organizations, publication organizations (literary magazines and small presses) and all other arts/cultural organizations. Once the specification of the data elements, number of questionnaires and types of organizations to be surveyed with each instrument were determined, the preparation of detailed definitions of the data elements could begin.

Care was taken to prepare concise, clearly written definitions as they are crucial to the collection of reliable and valid data. It is in this process that a data element is defined operationally in the questionnaire. For example, a data element such as "Subscription Series Ticket Income" was defined as:

> "Total receipts from ticket sales, excluding any admissions taxes. Include resold tickets as single ticket sales. Organizations that sell memberships which include tickets to performances should show the value of the ticket portion in this section."

The lack of carefully defined data items results in data that cannot be trusted, e.g., one organization might include the admissions tax; another one would exclude it. The lack of definition also frustrates the respondent because he does not know whether to include something in the data item or not, e.g., the admissions tax.

For each item in each questionnaire, separate definitions were prepared in a parallel fashion across questionnaires which were relevant to the types of organizations being surveyed through that particular questionnaire. (Copies of these in final form, prior to questionnaire construction, are included in Appendix A.)

2.2 PREPARATION OF DRAFT QUESTIONNAIRES

2.2.1 Determination of the Number of Questionnaires Required

As discussed in Section 2.1, this subtask was accomplished as an outgrowth of the development of the data element definitions for the various groupings of NEA grant applicants.

As stated, we determined that we would develop four questionnaires for pretesting prior to the first cycle of data collection. Two principal considerations which affected this decision were 1) the number of applicants anticipated in each group during the first data collection cycle, and 2) our ability to describe the activity areas of each group adequately enough to warrant a special questionnaire.

Separate questionnaires for museums and performing arts organizations were expected. Even though the number of organizational applicants to the Literature program was to be less than 300, we felt that this group was different enough to be surveyed with a separate questionnaire. We decided to deal with educational organizations by surveying them through the questionnaire most applicable to their particular art form and asking some general questions in the first part of the questionnaire that would explain their circumstances.

In the case of the remaining categories: sponsor/presenters, broadcasting groups and all other types of applicants, it was decided that a generalized questionnaire which attempted to describe their structures, functions and activities was necessary. Within the time and cost constraints of the original contract for the design work, it was not feasible to conduct the more extensive research that would be necessary to develop separate instruments for these groups for the first year of data collection. Our plan was to conduct extensive follow-up with these groups and to use the first year's data to become knowledgeable enough about them to develop additional questionnaires for future cycles. After some discussion with NEA project personnel regarding appropriate titles, the following instruments were developed:

- Museums and Similar Organizations
- Organizations Which Give Performances
- Publication Organizations: Literary Magazines and Small Presses
- Multi-Art/Cultural and Media Organizations

2.2.2 Preparation of Draft Instruments for Pretest

The preparation of data element definitions resulted in a ready-made format from which questionnaire construction naturally evolved. Since definitions were to be incorporated into the body of the instrument, the task of converting the data elements into questionnaire items was mostly a matter of spacing, numbering and insertion of additional instructions to the respondent, where appropriate, as well as spaces to record responses. Minor modifications to wording were required primarily for consistency. Cross-references to related data items were inserted. Service organization questionnaires were occasionally utilized as a source of formatting or wording of particular data items for specific disciplines.

General instructions and a draft cover letter were developed, as well as an introductory section consisting of questions designed to provide stratification data and to clarify organizational characteristics which would affect and/or explain the financial and operational data obtained through the remainder of the questionnaire. Preliminary drafts were submitted to NEA for review and modification. After a few exchanges of revisions back and forth, the pretest instruments were finalized. (Copies of the Pretest questionnaires are located in Appendix B.)

A variety of issues were left open for evaluation in the Pretest. Some of them related to instrument characteristics such as length, page size, print type and size, use of space, format, use of color, etc. Others had to do with availability of some data items, and compatibility with organizations' recordkeeping systems. Still other issues arose from specific areas in which we lacked understanding and/or knew problems existed in obtaining useful data. All of these were to be explored in the Pretest debriefings and resolved during finalization of the instruments for full data collection. The discussion on the Results of the Pretest (Section 2.4.2) presents the issues, their impact and our resolution.

2.3 DESIGN OF PROCESSING PROCEDURES

As part of the original Phase I effort, a system design for collecting and processing of the data was developed. In this section, only highlights of the design are presented. A complete description of the process design can be found in documents submitted earlier to the Research Division entitled "Data Collection Procedures" and "Computer Processing" (see Appendix I for a description of this material). This design was prepared prior to the finalization of the Pretest questionnaires and will require modification to reflect changes in the data collection methodology and in the contents and design of the final questionnaires.

2.3.1 Universe Preparation

The proposed process for preparing a universe of "arts and cultural organizations" was to use, as a base, the Grants Management System (GMS) of NEA. The GMS is a computer system designed to facilitate the processing of grant applications. There are 15 different categories of applicants to one or more of 20 programs. These different types of applicants include individuals, organizations, educational institutions, state art agencies, etc. Since the concept of the Economic Data Series was to survey nonprofit arts and cultural organizations with separable budgets, only appropriate categories of applicants were to be selected.

Each month, these appropriate applicant organizations were to be selected from the GMS file and a list forwarded to Informatics. The listing would then be screened to insure that only "eligible" applicants had been selected. This process would eliminate those applicants which were assigned incorrect codes, or which, for some other reason, fell out of the scope of the Economic Data Series. Additional screening would be made to remove duplicate applicants, i.e., those having submitted more than one application during the year.

The following is a summary of those aspects of the originally proposed data processing system which are relevant to any data collection methodology used for the Economic Data Series.

2.3.2 Mailout of Questionnaires

Prior to the mailing of questionnaires, a determination must be made as to which questionnaire each organization will receive. This operation is essential since the program and category codes on the application are not always indicative of the type of applicant (e.g., a museum applying under a performing arts progam). The Applicant File which has been built for the current cycle will be used to print mailing labels.

In future years, there will be two criteria for printing a label: either no current year mailout date is on the file, or the last mailout date was more than 12 months previous (to prevent an organization from getting more than one questionnaire in any one survey year and to make sure that, in later cycles of the Economic Data Series, an organization would not be surveyed again until it could provide data for the next year). The latter organizations would be sent a questionnaire only after 12 months from their last mailout date had passed.

2.3.3 Automated Receipt and Control

The Applicant File will be designed to permit entry of the dates at which various steps in the processing occur for each organization in the survey. Other information such as the applicant number, name and address, type, program and category codes, etc. will also be maintained on the file. All of this information will be used for producing status reports, enabling project management to monitor data flow, response rates, and to initiate follow-up. The following chart (Exhibit 2-4) presents a functional workflow for the receipt/control operations. The results of most of the activities presented in this chart would be recorded on the computer for later status reporting.

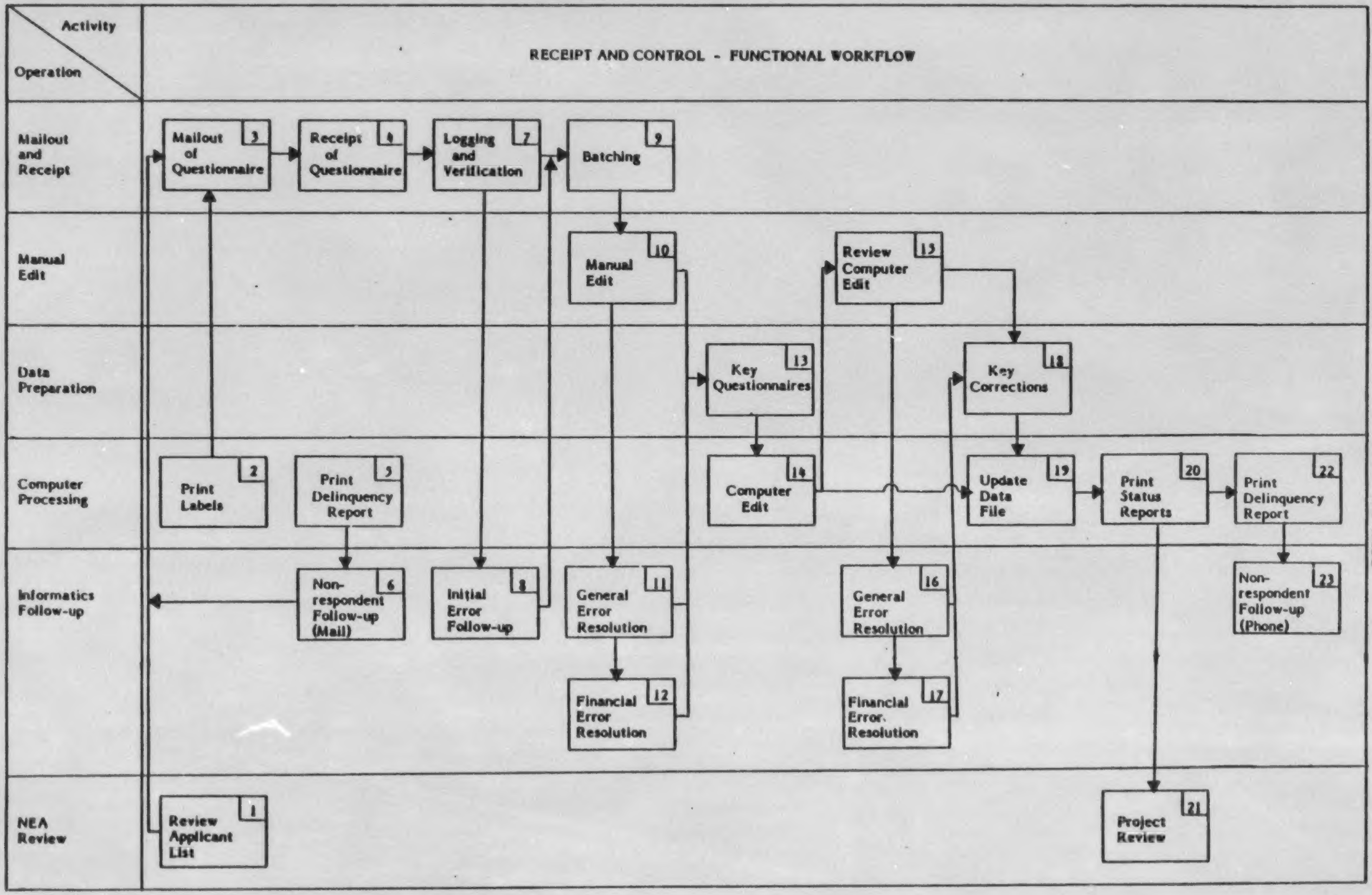

Activity
Operation
RECEIPT AND CONTROL - FUNCTIONAL WORKFLOW
Mailout and Receipt
Manual Edit
Data Preparation
Computer Processing
Informatics Follow-up
NEA Review
Mailout of Questionnaire 3
Receipt of Questionnaire 4
Logging and Verification 7
Batching 9
Manual Edit 10
Review Computer Edit 15
Key Questionnaires 13
Key Corrections 18
Print Labels 2
Print Delinquency Report 5
Computer Edit 14
Update Data File 19
Print Status Reports 20
Print Delinquency Report 22
Non-respondent Follow-up (Mail) 6
Initial Error Follow-up 8
General Error Resolution 11
Financial Error Resolution 12
General Error Resolution 16
Financial Error Resolution 17
Non-respondent Follow-up (Phone) 23
Review Applicant List 1
Project Review 21

Exhibit 2-4

BEST COPY AVAILABLE

2.3.4 Manual Editing

Manual editing of the questionnaires will consist of the following types of checks:

1) Acceptable dates
2) Missing key items
3) Addition checks
4) Range checks
5) Logic (or consistency) checks

The date check will insure that the information contained in all of the questionnaire sections represents the same time period. Key items considered to be necessary for completion of the instruments will be checked. Addition checks will verify that the totals provided equal the sum of their parts. Range checks will be applied to assure that a response falls within a predetermined acceptable range. Logic checks will compare responses to selected items to determine that they are in proper relationship to one another.

2.3.5 Computer Editing

Informatics project staff prepared a set of preliminary computer edit specifications for each of the four questionnaires. All edit criteria were based upon early drafts of the questionnaires prior to the Pretest. Detailed examples of the edit specifications are contained in the original documents referenced earlier.

All questionnaires will be subject to an initial check and then will be fully edited according to the computer edit specifications. Those questionnaires having at least one error will be placed on an error file for later correction. Questionnaires which have passed all edits are merged with the records on the Current Data File, and an associated list of those which passed will be printed.

2.3.6 Error Resolution

The process of resolving errors in the responses to the Economic Data Series questionnaires will involve several steps, each under stringent control to insure that all data are processed accurately, completely and in a timely fashion. Each step is described briefly below, in the order in which it will be performed:

1) Check the computer edit processing totals report for completeness and verify that the control totals indicated by the report are in balance.

2) Pull from the batch control area all hardcopy questionnaires which were rejected by the computer edit.

3) Resolve the following types of errors:
   - miskeyed data
   - completeness errors
   - out of range warning errors (Examine and attempt to determine reasonableness of response.)

   Attempt to resolve the following fatal errors:
   - arithmetic errors
   - inconsistent data
   - range and limit violations

   If there are any problems with financial data, attempt to resolve financial errors through examination of the questionnaire and any supporting documents.

4) If necessary, contact respondent to resolve errors.

5) Group all questionnaires which have been corrected during the day according to control number and tag them "To Be Verified."

6) Enter transactions for correcting the questionnaires.

7) Run the general update program, making corrections to the error file.

8) Verify results of the correction run against the actual questionnaires to insure that all fields requiring corrections were updated properly. If there are still fields requiring correction, repeat steps 6 through 8.

9) Run the computer edit program with the corrected Error Data File as input.

10) Repeat step 1. If any questionnaires still fail the edit due to the corrections which were just made, repeat steps 2 through 10.

2.3.7 Building the Data File

Once all the keying for a batch has been completed, the records are then sorted, grouping all fields keyed for each separate questionnaire. Those fields containing responses will then be loaded to a skeleton version of the questionnaire, reconstructing the form on the file. All other fields in the record which were not loaded will be zero-filled, indicating item nonresponse. The format of the keyed data record for each field is also the same format used for correction, providing a common communications base within the system.

In addition to the questionnaire item responses, there are several other types of information to be included on the file which will be required for data analysis. These include a set of "flag" fields for each field on the questionnaire to indicate edit or imputation status. Certain "recode" fields may also be necessary for producing tabulations.

Several of the final tabulations may include comparisons of data across organizational types. Since there are varying organizational types both within and across questionnaire types, it will be beneficial to have one format on the file. There would still be separate record types corresponding to the questionnaire types, but the location of common data across questionnaire types would be physically the same on each record.

2.4 CONDUCT OF THE PRETEST

An essential step in the development process for any questionnaire is the conduct of a pretest. The proposed instrument is sent to a small sample of potential respondents who have agreed beforehand to complete it and to discuss both the instrument itself and the process followed in providing the data requested. This methodology elicits from respondents any problems they encountered with the questionnaire and provides input for revision to, and improvement of, the instrument.

2.4.1 Pretest Procedures

2.4.1.1 Selection and Enrollment of the Pretest Sample

In consultation with the NEA Project Officer and Program Officers, a sample of 26 organizations in the general proximity of the Washington, D.C. area was selected for a pretest. The organizations approximated a heterogeneous cross-section of the types and sizes of arts organizations that make application to the Arts Endowment which would be considered within the scope of the Economic Data Series. Within this framework, we selected the sample to include the types of organizations for which we anticipated potential data collection problems or from which we could learn the most about the questionnaires and procedures for purposes of revision.

The 26 organizations were contacted by telephone, and those agreeing to participate were sent a questionnaire. One organization could not be located, and two of the smaller organizations did not wish to participate. Dates were set for members of the Informatics project staff to visit the remaining organizations which had agreed to participate in order to interview staff who completed the questionnaire. Two of those organizations were never interviewed. In one case, the respondent never had an opportunity to fill out or to examine the questionnaire in detail; and in the other case, the general manager died suddenly during the interim and the questionnaire could not be located. The remaining 21 organizations that participated are listed in Exhibit 2-5 and represent the four questionnaires in the proportions indicated below:

- Museums (5)
- Performing Arts Organizations (7)
- Literary Organizations (3)
- Other Arts Organizations (6)

Although we did not formally pretest the questionnaire with the service organizations representing the more established artistic disciplines, we did send each a copy of the relevant questionnaire for review. In order to discuss the instrument and the survey, we later met with representatives of each of the following organizations:

- Association of American Dance Companies
- American Association of Museums
- American Symphony Orchestra League
- Opera America
- Theatre Communications Group

2.4.1.2 Debriefing Interviews

To document the debriefing interview, a "Pretest Debriefing Instrument" was designed for each questionnaire. (See Appendix C for an example of one of these instruments.) The Debriefing Instrument provided a structured method for recording responses to questions and discussion of issues that we determined beforehand were important to cover. The instrument also provided space for identifying new issues that were raised during the session.

Each section of the questionnaire was covered in the debriefing as was the cover letter and the general instructions. For each data item, information was sought regarding its availability, whether the resondent

PRETEST ORGANIZATIONS

MUSEUMS (5)	Bayley Museum of Fine Arts, Charlottesville, VA
	Baltimore Museum of Fine Arts, Baltimore, MD
	Mint Museum, Charlotte, NC
	Virginia Museum of Fine Arts, Richmond, VA
	Walters Art Gallery, Baltimore, MD
PERFORMING ARTS ORGANIZATIONS (7)	Alvin Ailey, New York City, NY
	5 x 2 Plus, New York City, NY
	Arena Stage, Washington, DC
	Charlotte Opera, Charlotte, NC
	Baltimore Symphony, Baltimore, MD
	Charlotte Symphony, Charlotte, NC
	Jazzmobile, New York City, NY
LITERARY ORGANIZATIONS (3)	Clay Books, Charlotte, NC
	Sun & Moon, College Park, MD
	Black Box Magazine, Washington, DC
OTHER ARTS ORGANIZATIONS (6)	Capitol Hill Arts Workshop, Washington, DC
	Community School for the Arts, Charlotte, NC
	Global Village, New York City, NY
	Spirit Square, Charlotte, NC
	Virginia Beach Arts Center, Virginia Beach, VA
	Arlington County Visual and Performing Arts, Arlington, VA

Exhibit 2-5

understood it, whether we had asked for the appropriate item and defined it correctly, and whether there were any other problems. In addition, we determined the type and state of accounting and recordkeeping systems from which data were obtained and the time required for the completion of each section of the questionnaire. We also asked the respondent to react to the cover letter in terms of whether it would encourage participation.

The debriefing session took roughly 2 to 4 hours, depending on the amount of time the respondent was willing to devote to it. Many respondents volunteered much more information than we were requesting and showed great interest in being helpful.

Fifteen organizations completed the questionnaire. Two of the six organizations that did not fill it out, had not understood that we wished the questionnaire completed prior to debriefing, but had thoroughly reviewed it in preparation for the debriefing. One claimed to have never received the questionnaire, and the other three did not have time to complete it before we were scheduled to visit, but did take the time to review it. This experience (selecting a sample of 26 organizations and receiving 15 completed questionnaires) may be an indication of the number of questionnaires one might expect to receive with minimal nonrespondent follow-up, (i.e., a 58 percent response rate). The number of organizations with whom interviewers conducted a debriefing (21 out of 28 organizations) might be an approximation of a final response rate of 80 percent.

2.4.2 Results of the Pretest

The pretest questionnaires were developed to reflect the structure, activities and recordkeeping of the arts organizations as they were understood at that time. As stated earlier, there were a number of issues and problems that we intentionally left unresolved, and we chose our pretest sample specifically to investigate these issues and problems and to use the pretest experience to resolve them. There were three basic questions we wished to address:

1) What were the structures and activities of the organizations?

2) How were specific expense, income and operational data items reflected in the records of the organizations?

3) What were the methods used for and levels of sophistication in the recordkeeping systems of the organizations?

The experience revealed that, in general, our perception of the methods of, and sophistication in, recordkeeping was correct. Likewise, our perception of how specific data items were reflected in the records was also basically accurate. However, we found that the structure and activities of these organizations as we had categorized them were inaccurately or too simplistically reflected on the questionnaires. Additionally, we discovered a higher incidence of certain organizational characteristics than we anticipated, i.e., affiliations with a parent organization (such as a university) or involvement in multiple functional or cross-disciplinary activities. Although we had selected a single organization to reflect a certain characteristic, we found that two or three others also exhibited the same or a similar characteristic. This indicated greater structural and operational complexity in arts organizations than we had originally assumed.

The remainder of this section will present a detailed discussion of key issues and will document various reactions of pretest respondents. To provide a coherent picture, we have categorized the issues and problems encountered during questionnaire development and pretesting into three areas:

1) Variety/Complexity in Activities, Functions and Structures
2) Problems with Specific Data Items
3) State of Recordkeeping

In each area, we will identify the issues and problems that surfaced during development of the questionnaires, describe in detail what we found during the pretest and discuss the implications for collection of high quality data.

2.4.2.1 Variety/Complexity in Activities, Functions and Structures

One of the traditional complaints regarding collection and analysis of data in the arts has been that the "extraordinary heterogeneity" in organizational structures and financial records inhibits "systematic analysis" of their financial statements ("On Finances of the Performing Arts During Stagflation: Some Recent Data", Journal of Cultural Economics, 4:2 p.2). Our task in the development stage was to reduce the effects of heterogeneity by designing a set of questionnaires that would permit 'systematic analysis' of arts organizations. In analyzing systematically the operations of organizations while avoiding misinterpretation of data, one cannot dismiss the differences in structure, activities, functions, size and possibly location.

A ballet that operates a school cannot be equated with one that does not. A museum that conducts extensive outreach and performing arts programs cannot be equated with one that is solely a research institution. A theatre that sponsors productions by other groups cannot be equated with a purely resident theatre. At successively higher levels of aggregation in the data, however, these differences become less relevant. In fact, in terms of totals (e.g., total income for all organizations in a given discipline), these differences have no significance. But for input-output analysis (a prerequisite for economic forecasting or measurement of change), these differences must be taken into account.

In the pretest, we found not only the expected 'heterogeneity' among organizations, but also a multiplicity of activities/functions performed within a single organization. The following are some examples:

- Arena Stage consists of three performing entities: Arena, Kreeger, and Living Stage(s). On our pretest qustionnaire, Living Stage was included in some but not all of the data. Consequently, the totals had to be adjusted accordingly.

- We had been told that the Black Box was a literary magazine/small press operation. Instead, we found a multi-activity organization, the Watershed Foundation (an 'umbrella' organization with four subsidiary entities, including the Black Box), that not only published materials, but also distributed literary materials produced by other organizations. Furthermore, those materials were not in the print medium, but were electronic—disks and cassette tapes. Consequently, our 'Publication Organization' questionnaire was not particularly relevant and, in fact, would have provided us with highly misleading data. A 'Multi-Art/Cultural and Media Organization' questionnaire would have more appropriately described the organization.

- The Jazzmobile had been identified to us as a performing entity. Instead, we found it to be an educational, performing and sponsoring organization with its education component being its principal focus. Its only salaried staff were administrators and instructors.

- We knew museums were multi-faceted, but the pretest strongly confirmed the need to carefully interpret their data (especially financial) to take into account these multiple activities. The pretest questionnaire had emphasized the curatorial/collection/exhibition aspects of museums, when in reality, from a data collection standpoint, museums are structured more like art centers.

To summarize, we found organizations that were cross-disciplinary and/or involved in multiple activities while maintaining the primary focus in one discipline; we found organizations which were multiple entities such as Arena Stage; we found organizations which pursued multiple functions within a single discipline such as the Black Box or the Jazzmobile. And this was equally prevalent with both large and small organizations.

We hypothesize the following as an explanation of this phenomenon. In order to survive economically and to serve their constituencies, many arts organizations are involved in every step of the artistic process from the training of artists to the distribution of art to the ultimate consumer. 'Vertical integration' is the economic term used to refer to the spread of business organizations into the full range of activities related to the acquisition of raw materials, production, marketing and distribution of its product. We hypothesize that, in order to maintain or obtain economic viability, more arts organizations have become, in their own way, vertically integrated. This phenomenon somewhat complicates the gathering of data on the sources of income, distribution of expenses and measures of productivity in a questionnaire. This is particularly evident with some literary magazines and small presses, with many organizations in the "Other Arts" category, and even with some of those in the traditional performing arts and museum disciplines. However, without several years of reliable data, it is difficult to test such a hypothesis.

It was discovered during the Pretest that a related phenomenon is more predominant than anticipated. To maintain economic viability and for other reasons (not all of which are fully understood), arts organizations have also developed many affiliate, subsidiary and parental relationships not only with other types of nonprofit and governmental entities, but also with other arts organizations. Since the number of organizations which are involved in such relationships is significant, a new set of questions would be needed on the questionnaire to capture data regarding these interrelationships.

This raises a very important issue. Namely, which organizational entity should we be surveying? We had originally assumed that we would survey the applicant entity and that the data reported would reflect that entity. However, the situation we encountered with the Black Box and Arena Stage caused us to abandon this assumption. As illustrated above, the Black Box was a subsidiary of the Watershed Foundation, and the latter would have been the more appropriate organization to survey. However, surveying the parent is not the universal solution. Many subsidiary entities applying for NEA funding have parental entities that are inappropriate to survey. (The university museums and theatres are important examples.)

A major concern with this entity question is one of knowing whether the activities of auxilliary and affiliate organizations are reflected in the data as gross or net figures or are excluded completely. Is the women's guild or membership association included or excluded? The problem is not so much whether to include or exclude these parents, subsidiaries or affiliates (although theoretically a uniform methodology would be preferable), but rather to be sure that what is reflected in the data is indicated.

There was another kind of structural relationship discovered during the pretest, one in which two or more organizations collaboratively share major services, resources or facilities. The 5 x 2 Dance Company, for example, had such an arrangement. A separate entity provided management services for 5 x 2 and many other small dance companies. This type of arrangment is difficult to reflect in the expense figures that are connected with the management functions. Without knowledge of this arrangement, one might assume that there was little or no management cost and, consequently, a much higher ratio of artistic expenses to total expenses than is actually the case.

Another issue that we were aware of from the start was the problem of defining 'producer' versus 'sponsor' functions. To avoid double counting of artistic activity (i.e., the same performance being reflected by both the producer and the sponsor), we developed a working definition of what we were intending to measure: artistic production rather than sponsorship, presentation or distribution of art. The 'sponsor/producer' problem is most acute in the performing arts area and was found not to be a simple question of excluding the sponsor/including the producer. In reality, there is a broad functional spectrum ranging from those organizations that are exclusively producing organizations, to those that are exclusively sponsoring organizations, with those that do both in varying degrees in between.

From a data collection standpoint, in order to perform systematic analysis, one must identify the salient characteristics which define extremes of the spectrum as well as the gradations between them. A solely 'producing' performing arts organization maintains full control over those artistic decisions which relate to productions/concerts/repertoire. It also employs its own performing artists. A solely 'sponsoring' organization usually neither maintains direct control over the artistic production/concert/repertoire decisions nor employs performing personnel. It hires other performing groups and presents them to the public. Its function, therefore, is to facilitate the presentation or distribution function—"getting the art to the people." It may request that a certain production/concert/ballet/opera be performed, but leaves the casting/directing/lighting/costuming decisions to the artistic management of the performing group.

Therefore, the most salient characteristics which distinguish between the producer/sponsor functions are control over production decisions and employment of performing artists. The ramifications for economic data collection are that the types and magnitudes of income and expenses and related operational outputs vary according to position within this spectrum. If all groups involved in the performing arts had one or the other set of characteristics, data collection would be simple. All producers would be identified easily, and included just as all sponsors would be excluded. However, in reality, many organizations fall into the middle of the spectrum and present problems in classifying them as either producers or sponsors. Consider the following examples which reflect different points on the spectrum from sponsor to producer:

- The Washington Performing Arts Society (a scheduling, promoting and ticket selling organization) and Spirit Square (a visual and performing arts center in Charlotte, North Carolina) are two sponsoring organizations which have no control over production decisions and employ no performing artists.

- The Jazz Arts Society of Washington, D.C. (we are told) employs no performing artists and has control over only a few of the production decisions. The purpose of the Jazz Arts Society is to promote the discipline of Jazz by organizing performances.

- The Jazzmobile (an educational organization in New York City that uses Jazz as its vehicle of instruction and entertainment) employs a few performing artistis, mainly as teaching/demonstration staff, hires other performers when presenting a concert and controls many but not all production decisions.

- The Charlotte Opera employs only a core group of performing artists—it hires most performers on a per production basis—but has control over all production-related decisions.

- The Baltimore Symphony employs almost all of its performing artists (musicians) and controls all production/concert-related decisions.

These organizations represent different points on this producer/sponsor spectrum. Furthermore, to complicate the issue, many of the larger organizations that are traditionally considered to be producing groups also regularly sponsor other groups. For most of their activities, they can be placed at one end of the spectrum, but for a minority they are at the other end. These organizations should be included in an economic data collection, but their sponsoring activities must not be counted as producing activities.

Other disciplines have this producer/sponsor (presenter, distributor) problem, but traditional data collection has not sought to make any distinction. Consequently, one cannot rely on aggregating bottom line figures and equating the total to "the production of art" in any one discipline because to do so would result in a gross overstatement of the amount of production activity in that discipline (particularly in terms of economic impact on the industry as a whole).

The implications of these findings—multiple activities and functions, complex organizational structures, and problems with the producer/sponsor classification—are that:

1) We cannot rely on 'bottom line' or gross figures to explain the economic size of certain activities or disciplines. We must see subsidiary detail for these figures or acquire information on the types and extent of all activities reflected in them.

2) We need information about all of the activities and functions and organizational structures of these organizations before we analyze the operational or functional characteristics represented by these figures.

3) We cannot assume that a particular organization is a single entity operating within a single discipline.

Therefore, we need to view organizations functionally and develop, during the first cycle of data collection, a taxonomy of arts organizations that will permit systematic and accurate analyses of the nature and level of economic activity in which they are involved.

2.4.2.2 Problems with Specific Data Items

A number of specific data items were found to be problematic during the developmental stage. Our task was to take the data items suggested by previous studies done for the NEA Research Division, refine them and develop definitions (i.e., determine ways to measure them quantitatively).

For example, a data item much in demand is wage rates of performing artists. But how does one measure this variable? Which performing artists should be included? Only full time employees? How does one define "full-time"? Many regular performing artists are not 'employees' in the traditional sense. Because of traditions and tenuous economic conditions, the arts have developed complex and non-standard hiring and staffing practices. For example, if the norm for employment was 40 hours a week, 52 weeks a year (with paid vacations), then determining a wage rate would be a matter of dividing the total salaries and wages for a particular personnel group (performing artists, for instance) by the number of people in that group. Measuring the change in that rate over time would be a relevant statistic. Therefore, developing an accurate measure of the wage rate in the performing arts is a complex task.

Another 'in demand' data item is ticket prices. This too has been a difficult variable to measure accurately. If there were a single price per admission to a museum or per ticket to a performance, one could easily observe and measure any change. However, uniformity is not the reality in either situation.

Defining the average wage or the average price of a ticket/admission is extremely complex. The assumption that people in the arts work a standard work week is erroneous. Therefore, since an obvious standard cannot be assumed, it is necessary to develop an index for such data items. An index is a quantitative measure of a phenomenon. The Consumer Price Index is a familiar example. It is a composite of many figures (reflecting price changes in food, fuel, housing, durable goods, etc.) which attempts to measure inflation. The question which arises is one concerning the accuracy of the index.

We felt that requesting actual annual salaries and wages for specific personnel was inappropriate, so we chose instead to ask for total salary and wage costs by category, the number of people represented and the number of hours or weeks they worked during the year. This information was to be requested for the personnel categories that had been defined by NEA. We then planned to calculate an average ourselves. This approach proved difficult for some pretest respondents to cope with, especially the task of providing the number of hours and weeks spent by personnel in each category. The personnel categories in our questionnaire were different from those in the payroll records maintained by most organizations. (In resolving this problem, we subsequently changed the categories to match the new accounting and reporting guidelines as developed by the accounting profession and used on the IRS Form 990. We also used sub-categories that are standard to specific disciplines and asked for data separately by discipline. For disciplines with no standard sub-categories, we eliminated the detail.)

The ticket price index was also difficult for some respondents. We had asked only for a high and low price per performance category which did not account for multiplicity of prices between the high and the low. Therefore, we planned to calculate an average by dividing the total income for all performances in a category by the number of people who attended or the number of tickets sold. For most types of performances, accurate attendance was difficult for pretest respondents to provide. Consequently, the accuracy and usefulness of this calculation would be questionable.

Other problemmatic data items included:

1) Definition of government support - Arts organizations traditionally split income from government sources between grants with services required (considered earned income by many performing arts organizations) and grants without services required. As had been recommened to NEA, we had designed the questionnaire to reflect all government monies in one place. This proved especially troublesome for respondents in the performing arts because of the tradition of reporting it the other way.

2) Inclusion of in-kind services, donated facilities, and materials - These are difficult to value, but their exclusion grossly understates the economic activity of some organizations, especially those affiliated with government or a university. We were amazed to find that every museum in our pretest sample was affiliated in some way with the local governmental body (excluding the university-affiliated museum) and was being provided with some in-kind (i.e., free or at greatly reduced cost) services.

For small arts organizations, this in-kind activity took another form: a heavy volunteer component and much unpaid (i.e., donated) time spent by paid employees. This in-kind service provides a significant reduction in stated costs and often represents the margin between solvency and bankruptcy.

The section in the questionnaire on in-kinds was difficult for some respondents to complete. In fact, for museums, we encountered a reluctance to value and make publicly known the nature of the facilities and services provided free by a 'parent' organization, such as the municipal government. However, from an economic standpoint, activity is occurring even if no monetary transactions flow through the books. The accounting profession had in the past held the opinion that since these services cannot be objectively valued they should be ignored. That opinion has changed during the last few years and now such data should be increasingly reflected in the financial records of arts organizations. (Our review of IRS Form 990's (see Section 2.6.1) revealed that of those organizations which completed a new 1979 form, most indicated that they did have in-kind services, facilities, or materials during that year.)

3) Definition of Attendance - Obtaining accurate statistics on attendance has been a perennial problem for arts organizations. In only a few cases is an attendance figure likely to be accurate. In the performing arts, this occurs only when the organization itself has handled the ticket sales to a performance. The most inaccurate counts result from performances in the parks where a police estimate of a

crowd is the best estimate available. Even in museums which count admissions, the coming and going of staff members, organized groups, and other special situations have been known to inflate the figures. (One museum on the West Coast (not a pretest organization) realized that people from an adjoining park who were coming in only to use the rest room facilities, were being counted as visitors.)

4) Other activity areas (education, sale of artistic products, electronic media, etc.) were also difficult to reflect in the questionnaire without extensive inquiry. This is partially due to a lack of knowledge about the extent and nature of these activities in arts organizations.

2.4.2.3 State of Recordkeeping

As stated earlier, we were cognizant of two major trends that began in the early 1970's. One was the development of accounting guidelines for arts organizations. The museum discipline had developed guidelines for itself in 1976-77, and the accounting profession issued their Statement of Position at the end of 1978. These developments represented the first concerted efforts at standardizing financial reporting by the nonprofit sector (which includes the arts). The second was the growing interest in arts management and administration. With the legitimization of the management function, came the need for information to support that function, including maintaining records on past performance of the organization.

Our work on the first task, identification of data elements, produced a comprehensive set of definitions which reflected complex fund accounting and required detailed inclusion of information on in-kind contributions and provisions of space. We manipulated the data definitions to incorporate specific data items such as wages and salaries by certain categories, that had been recommended to NEA by previous studies while trying to adhere to the newly recommended accounting guidelines as much as feasible.

In summary, we found that the new accounting guidelines were being followed more often, and the records of these organizations were in a better state than had been indicated by earlier studies. In particular we found the following:

1) Functional Allocation of Expenses - The allocation of expenses by major functions was more predominant that we expected. We thought we would find this in museums but it also proved to be true in the larger performing arts. As long as personnel and facilities costs are specified under each functional area, we can recombine the figures to reflect personnel versus non-personnel costs. As discussed in Section 2.6.1, the IRS Form 990 requires a similar format. Between the Form 990 and the recommended accounting guidelines, this format should soon become standard for all but the very smallest organizations.

2) Definition of Earned Income - The issue of where to report government support was raised in the preceding section but is also relevant here from another perspective. The accounting guidelines and the Form 990 prefer to place all monies from government sources together rather than split them between earned and support income. This had also been one of the very few strong recommendations made by previous studies, because of a lack of consistent treatment of this in the past. However, the tradition in economic data studies in the arts has been to define 'grants with services required' as 'earned income'. An analogous definition problem is in the placement of earnings on vested endowment funds. Traditionally, endowment income has been considered part of support income. It is now considered, like all other investments, as earned income.

3) Specification of Expense Items - It becomes difficult and dangerous to specify subsidiary items of expense (such as travel, per diems, collection expenses or printing) especially in disciplines where not much is known about how an organization operates. The specified items may not match the items kept in the books by the organization. If a match does not exist, the organization has a painstaking job of creating that piece of data. Another problem can be the innocent misrepresentation of expenses. If the questionnaire does not provide the correct items, the data will be misleading. This was especially true for the literary magazines and the 'other arts' organizations. In literature, for example, we had erroneously assumed that every operation would have its own personnel and its own press. For one literary endeavor, the largest expense items were dues, purchase of books and periodicals, reproduction and postage; not personnel, printing and supplies.

4) Multiple Sets of Books - A problem we encountered with museums was the use of more than one set of accounting records because of an affiliation with a governmental or university parent. In one set of books, reflecting the private portion of the organization, nonprofit accounting was being followed. In the other set of books which included all the accounts for which the government or university was responsible, the museum figures were usually aggregated into a single line item. To measure economic activity, both sets of figures are needed but they are difficult to combine within a single questionnaire. No easy solution to this problem is currently evident.

5) Collecting Data on the Operating Fund Only - The tradition in arts data collection has been to ask for the operating fund or for figures that represent all the activities considered as part of current operations. This would include restricted monies used for current operations. We knew that occupancy costs, acquisition costs in museums, and some other restricted monies would not be reflected in the operating fund. Therefore, we asked for some supplementary data regarding other funds in an attempt to include all economic activity considered as part of current operations.

In requesting some, but not all, of the the data from other funds, we created problems for many respondents. In addition to the burden of calculations and adjustments to their books, respondents gave us either gross or net figures or understated operations by including some but not all of "non-operating" funds (especially true for museums). Most importantly, a well accepted standard convention or a rigorously defined concept of what was to be included or excluded was not provided. Thus, the data varied from institution to institution. The result is similar to that presented by the organizational entity problem introduced previously. As we know from other work (see Appendix H on "Findings From the Decade of the 1970's Study"), the lack of rigorous definition of the entity being surveyed or of the funds to be included in the reported data results in differences in reporting from organization to organization and from year to year for the same organization, thus obscuring the measurement of any change in economic activity.

2.4.2.4 Reactions of Pretest Respondents

Generally, the perception of the National Endowment for the Arts and the proposed data collection effort by pretest respondents was very favorable. They were interested in the effort and willing to help. Specific comments made, that were documented, include the following:

- David Baily of Jazzmobile: "So little has been done with Jazz as an art form in terms of economic impact . . . would like to see an economic impact study."

- Sally Crowell of Capitol Hill Arts Workshop: She found that the in-kind section was a good way to start keeping records about services of volunteers. She also took more notes than we did and stated "Individual managers realize they too want/need this type of information".

- Jim Thompson of Red Clay Books: The chart on distribution methods for literary works took him 45 minutes, but he found it to be a highly worthwhile exercise.

- Steve Musgrove of the Mint Museum: He suggested that we develop a format that is educational while being as close to budget structures as possible.

- Milton Bloch of the Mint Museum and Joseph Leavitt of the Baltimore Symphony: Both stated that brevity was not an overriding concern; rather, the most important aspect was that the Econonic Data Series collect valid data which answer the right questions and mean something.

One of the important questions that the pretest addressed was the time required to complete the questionnaire. Exhibit 2-6 shows the time for each questionnaire. The figures are based on the number of questionnaires that were filled out accurately and completely enough for us to assess the completion time. The longest cases were organizations that had significant problems with one or more sections, with the major problem usually being the personnel-related items. The average times per section were:

o	Organizational Characteristics	5	minutes
o	Operational Information	4.5	hours
o	Financial Information	1	hour
o	In-Kind Information	30	minutes

The operational section, clearly, was the section which caused the greatest respondent burden. Specific suggestions for resolution to the problems included:

TIME REQUIRED TO COMPLETE QUESTIONNAIRE

Art Form	Number of Questionnaires Assessed	Range In Hours	Average Time	Average Without The Longest Time
Performing Arts	4	2-12	5 hrs. 15 min.	3 hrs.
Museums	3	4-19	9 hrs. 40 min.	4 hrs. 15 min.
Literature	2	2-4	3 hrs. 45 min.	3 hrs. 30 min.
Other Arts	3	2-6	5 hrs.	4 hrs. 10 min.

Exhibit 2-6

- Separate out expenses rather than grouping them arbitrarily.

- Simplify for organizations under $100,000.

- Provide more check boxes or ranges, especially in the operational section.

- Put operational section before the financial section.

- Use check boxes for whether one is being provided in-kinds. (There are political ramifications of placing a value on in-kinds.)

- If the data we desired in the expense section included only a few specific line items, we should ask for the major (standard) categories (the bottom line) and then ask separately for those few specific items desired such as publications, travel or acquisitions costs.

- Length is not a concern as long as questions are clearly asked.

In essence, it was the calculations that caused the greatest problem, not the raw number of data items requested. Physical length is not as important as how quickly the questionnaire can be completed.

Some other suggestions and comments about timing of the mailing and collaboration with other data collections were also made:

- Richard Shaeffer of Arena Stage: He was more inclined to complete the Economic Data Series questionnaire prior to the Theatre Communications Group questionnaire because the EDS questionnaire was more detailed and compatible with his records. "Also, it would be worthwhile to make it parallel with other forms . . . any possibility of coordinating with TCG and the Shubert Foundation on one questionnaire? . . . Have the EDS questionnaire come at the same time every year."

- The Baltimore Symphony and the Charlotte Symphony both would have liked to have been able to pull data directly from the American Symphony Orchestra League Annual Survey and did in fact use parts of the ASOL questionnaire. Baltimore also suggested that the EDS questionnaire should come 6 months after the close of the fiscal year, after the audit is complete . . . January is a good time.

- If the Jazzmobile had constructed the data for the EDS questionnaire from scratch, it would have taken 1-2 days, but since much of the work had already been done for the NEA grant application, it took only 2-3 hours.

The remarks suggest that making the Economic Data Series questionnaire more compatible with the records of the organization and requested data of other organizations will lower the response burden, as will mailing the questionnaire to an organization after the records for the previous year have been tabulated and audited.

One final issue that should be considered is defining an appropriate level of respondent burden for an economic data collection. In the "Feasibility Study for an Economic Data Program on the Condition of Arts and Cultural Organizations" (New York University, 1977), the issue of respondent burden was addressed as part of an assessment of various economic data series. For every data series that was judged "outstanding" in quality (there were three gradations: outstanding, mediocre and very poor), the respondent burden was judged to be "high." "High" was equated to in excess of 1 day's work a year by a respondent; "low" was equated to less than one-half a day's work a year by a respondent. Therefore, the optimal data collection approach would be one in which the results were "outstanding" while the respondent burden remained "low."

2.4.3 Revisions to the Instruments

A major restructuring of the questionnaire format was required based on these pretest results. The lack of standardization in financial and operational reporting practices and organizational heterogenity does create a complex data collection environment but the problem is not insurmountable. However, if accurate data for economic analysis is desired, the data collection instruments cannot be overly simplified without creating a data base of misleading (or worse, inaccurate) data. Thus, our major concern was to design questionnaires that would collect high quality data for the analytical purposes included in the Research Division's specifications for the Economic Data Series as reflected in the document referenced in Section 2.1.

The remainder of this section describes, in general the revisions made to the questionnaires based on the pretest. Appendix D contains copies of these instruments. These revisions preceded any consideration of alterations to the data collection methodology and to the content of the forms.

The pretest experience had shown that we could not make assumptions about certain activities or organizational entities within a specific discipline. Therefore, a more detailed introductory section of general information was required. From this, we would be able to determine which organizational entity, which activities and functions, and what level of sophistication in recordkeeping were reflected in the questionnaire. Building on the classifications of the National Information Systems Project (NISP) of the National Association of State Art Agencies (NASAA), we revised the questionnaire to view the organization in terms of its functions (production of art, sponsorship/presentation/distribution, education and training, research and funding of other artists).

We discarded the idea of collecting data from all performing arts disciplines through one set of questions. Instead, where they differed, we developed separate subsections in the Performing Arts questionnaire for opera, dance, theatre and symphony. Furthermore, for the other performing arts disciplines, we devised a much less complicated questionnaire that was not discipline-specific. For all the disciplines, we applied the knowledge we had gained through the pretest to making the questionnaire reflect more closely the organizations being surveyed. By giving up an adherence to a uniform format across disciplines, we would reduce respondent burden, but at the cost of obtaining less uniform data across disciplines.

We reversed the operational and financial sections of the questionnaires and combined financial with operational data where a direct link would be needed in the analysis. For instance, in the personnel section, we asked for personnel expenses along with the numbers of people and time spent on the job. The personnel section of every questionnaire was totally revised to reflect the ways in which the organizations were maintaining data on personnel or providing it for other data collections. The personnel sections are the most discipline-specific as a result.

Other changes in the operational and general sections included:

- a restructuring of a matrix on performance categories, ticket income, attendance, number of tickets sold
- modifications to charts on ticket prices, admissions, artistic products

- the use of check boxes to determine the types in-kind services facilities and materials an organization was receiving. (We maintained the optional in-kind evaluation section in the back but simplified it.)

In the financial section, we made three important structural changes in addition to many smaller ones. On the income side, we did not dictate how an organization would look at earned versus support income. Instead we asked for income received directly from the public and income received via third party payment. We added a section that included income to funds other than the operating fund and then asked for all income received from various government and private sources (such as business, foundations and institutions of higher learning). On the expense side, we followed the currently recommended reporting format (which is also the IRS Form 990 format) and redesigned the expense section on a functional basis. We also added more detail to the "balance sheet" section regarding other (non-operating) funds to obtain a fuller picture of the organization.

In terms of the number of data items requested, these revisions neither shortened nor lengthened the questionnaire. However, more definitional material was added to ensure that the data would be of high quality.

2.5 ASSESSMENT OF FEASIBILITY OF DATA COLLECTION

It was at this point of assessing pretest results and revising questionnaires that an assessment of the feasibility of proceeding with data collection was made.

It had been discovered during the course of discussions with NEA program staff and a review of the GMS Master File of applicants that the anticipated number of eligible applicants would be close to 5,000. This number was exactly twice the number originally expected. This would have a direct impact upon the costs associated with data collection since contract costs had been based on data collection from an estimated 2,500 organizations. Therefore, even prior to the pretest, NEA was faced with the need to make some decision regarding the data collection methodology.

To deal with the issue of overall respondent burden (i.e., number of organizations to be surveyed), four approaches were suggested to NEA in a short document entitled "Economic Data Series Feasibility Study" which varied, primarily, according to the size and nature of the 'universe' to be surveyed:

1) Full Applicant Universe - providing full coverage of all eligible applicants

2) Segment of Applicant Universe - eliminating certain categories of applicants either by questionnaire (for example, all recipients of our multi-arts questionnaire) or by program category (e.g., Expansion Arts)

3) Stratified Random Sample of the Applicant Universe - selecting a representative sample of applicants according to certain stratification variables

4) Combination of Sample and Full Applicant Universe - selecting certain categories of applicants at a 100% rate while selecting only a sample in other categories.

These approaches were preliminary attempts at dealing with the initial problem of the size of the universe being too large to remain within the cost constraints of the contract. They did not deal with the issue of the amount of data to be collected. The full applicant universe approach was already infeasible unless a drastic reduction in the amount of data to be collected was made.

Moreover, the pretest emphasized the need for extensive follow-up with respondents in the first data collection cycle in order to verify the accuracy and usefulness of the data obtained, especially for the less well-defined artistic disciplines. At the same time, strong concerns about the level of detail and amount of data to be collected were being expressed from elsewhere within the Endowment, as well as a strong interest in exploring alternative data sources such as the IRS Form 990.

It was evident that the original methodology would be too costly and would place an 'unacceptable' level of burden on respondents and that further exploration of alternative approaches would be required before data collection could begin.

It was at this point that a decision was made to extend Phase I in order to consider possible variations on the original methodology which would yield data of adequate quality to meet NEA's data needs while remaining within the constraints of 'acceptable' respondent burden and costs. In the contract extension, these approaches were to "include but not necessarily be limited to a:

- Full census of NEA applicant universe

- Sampling approach to NEA applicant universe

- Full reliance of IRS 990 and other external data sources for primary data, IRS-based universe

- A combined approach optimizing positive features of the above, drawing financial data from the IRS 990 and gathering supplemental operational data through substantially reduced questionnaires."

Some other related work was also to be carried out, including further development of the questionnaire completion guides for members of key service organizations that had been considered during the instrument design stage, and an evaluation of the economic censuses conducted every 5 years by the Census Bureau.

2.6 EXTENDED WORK TO EXPLORE ALTERNATIVE APPROACHES

Under the Phase I extension, the principal activities carried out were explorations of 1) the uses of the IRS Form 990 as an independent data source for the Economic Data Series and 2) the possibility of collecting valid and reliable data from a sample of applicants instead of the full 'universe'. In addition, a third activity involved the development of three 'Questionnaire Completion Guides' which linked the questionnaires from three major service organizations, the Theatre Communications Group, the American Symphony Orchestra League and Opera America, with our performing arts questionnaire.

All three of the above activities were a means of trying to reduce respondent burden. A fourth activity (described later in Section 2.7) was a thorough review and evaluation of the Economic Censuses conducted every five years by the Census Bureau. This work was intended to produce recommended modifications to the 1982 census questionnaires which would make the Census Bureau data of more use to the Endowment as a means of describing the larger 'universe' of arts and cultural organizations. This source was not viewed as a substitute for, but as complementary to, the annual data collection required for the Economic Data Series. A separate document was submitted for the evaluation of the Economic Censuses.

The purpose of considering a sampling approach was to reduce total resondent burden (and also costs) by collecting data from fewer organizations. This was a direct result of discovering that the number of grant applicants was anticipated to be closer to 5,000 than to the 2,500 originally expected.

Since the individual respondent burden, in terms of quantity of data requested, became a major concern, the use of a direct request to the IRS for individual Form 990's as an alternative data collection mechanism, especially in light of a recent, major revision to the form which made it potentially usable, suddenly became an attractive possibility. It was decided to fully explore this option before pushing ahead with Phase II data collection.

Each of these activities is described in more detail below. (See Appendix I for a further description of the contents of this report.)

2.6.1 A Review of the IRS Form 990

A draft report presenting a more complete discussion of the IRS Form 990 in relation to the Economic Data Series was submitted under separate cover to the Research Division. It describes the development of the 990, the filing and completion requirements, and the coverage of arts and cultural organizations of interest to NEA. It discusses the content (in terms of data items and definitions) of both the 1979 and the proposed 1981 versions of the form in relation to the data needs of the Endowment. Also presented are the regulations governing access to, and disclosure of, data contained in the 990 file. A summary of the report is presented below.

2.6.1.1 Overview

The Form 990 is a submission required of tax-exempt organizations filed as evidence and continuing documentation of their tax exempt status. Prior to the Tax Reform Act of 1969, essentially only social welfare organizations, labor unions and trade associations were required to file, and very little of their 990 data was accessible to the public.

The Tax Reform Act of 1969 changed the regulations to require all tax-exempt organizations to file with the exception of church-related organizations, organizations with gross receipts of less than $10,000, public agencies and affiliates covered under the exemption of a parent organization which is required to file.

Throughout the decade, the accounting and financial reporting for most types of nonprofit organizations changed dramatically. Consequently, the IRS revised the Form 990 in 1979. The new form could be considered as a data source to other agencies, since these forms are now accessible to the public under the Freedom of Information Act and available for inspection in accordance with IRS Code 6104.

Due to pressure from nonprofit organizations and from the accounting profession regarding duplication of effort in completing boh state and federal forms, a task force was convened for recommending further refinements to the Form 990 so that it could be used as a uniform reporting form. A proposed revision of the Form 990 for 1981 has appeared in the May 1, 1981 Federal Register for public comment. Therefore, our evaluation of the Form 990 has also included this version in consideration of this data source for the Economic Data Series, although a majority of the data collected during the first year (1981-1982) would be on the current 1979 or 1980 version of the form.

2.6.1.2 Filing Requirements

The Form 990 must be filed within four and one-half months after the close of an organization's fiscal year (by May 15 for those on a calendar year). Extensions are available upon the filer's request.

In 1979, a free choice of accounting methods was allowed so long as it agreed with that used in the organization's books. This is not changed in the 1981 requirements. However, because this form is also intended for use at the state level and because a significant number of states require accrual-based reporting and an auditor's certification for organizations with budgets of over $25,000, defacto, the accrual system will be used by most organizations. For the Economic Data Series, this system of reporting is a benefit because it better measures economic activity than a cash-based system.

2.6.1.3 The IRS Universe in Relation to the Economic Data Series Universe

As discussed earlier, all tax exempt organizations are required to file a Form 990 with the exception of those which are governmentally affiliated (at any level) and those with gross receipts of less than $10,000 a year. To date, approximately 300,000 organizations have applied to the IRS for tax exempt status under Section 501(c) of the tax code.

Types of exempt organizations which file are grouped into the following broad categories:

- Religious Activities
- Schools, Colleges and Related Activities
- Cultural, Historical or Other Educational Activities
- Other Instruction and Training Activities
- Scientific Research Activities
- Business and Professional Organizations
- Family and Related Activities
- Mutual Organizations
- Employee or Membership Benefit Organizations
- Sports, Athletic, Recreational and Social Activities
- Youth Activities
- Conservation, Environmental and Beautification Activities
- Housing Activities
- Inner City or Community Activities
- Civil Rights Activities
- Litigation and Legal Aid Activities
- Legislative and Political Activities
- Advocacy
- Other Activities Directed Toward Individuals
- Activities Directed Toward Other Organizations
- Other Purposes and Activities

Under each of these categories are groups which define either a type of organization or a principal function or activity of an organization. Each of these is assigned a three-digit Activity Code. Prior to 1980, it was left up to the individual organization to assign itself one or more activity codes. This has since been changed due to the discovery of conflicting activity codes from year to year. The activity codes are now being assigned by the IRS based on all available information at the time of receipt of the Form 990. (This process includes a comparison to the previous year's assignment.)

Those codes which can be used to identify arts and cultural organizations are found principally under the category headings "Cultural, Historical or Other Educational Activities" and "Other Instruction and Training Activities." The relevant codes from these categories, for the purposes of the Economic Data Series, including the following:

060 - Museum, zoo, planetarium, etc.
062 - Historical site, records of re-enactment
063 - Monument
064 - Commemorative event (centennial, festival, pageant, etc.)
065 - Fair
088 - Community theatrical group
089 - Singing society or group
090 - Cultural performances
091 - Art exhibit
092 - Literary activities
119 - Other cultural or historical activities
120 - Publishing activities
121 - Radio or television broadcasting
122 - Producing firms

These codes should represent comparable categories of NEA grant applicants in the EDS universe which are free-standing organizations whose principal function is described by the code category heading. There are a total of approximately 58,000 organizations on the 990 Master File which are classified under those codes. They include approximately 26,000 that may be of relevance for the Economic Data Series. Also, it should be noted that the designation of private foundations is based solely on a test of sources of income, not on stated purpose of the organization. Therefore, some arts/cultural organizations may be designated by the IRS as private foundations.

It should also be noted that IRS staff have stated that it is very possible for an organization to be classified under more than one Activity Code which may result in duplicate counts of organizations.

There are significant numbers of applicants to the NEA for support for artistic/cultural activities whose principal organizational purpose is clearly not 'artistic or cultural'. These include educational/academic insitutions, recreational organizations, religious or other charitable organizations, community centers, Indian tribes and even health and correctional facilities. These fit into other Activity Codes and file Form 990's under other major category headings. Therefore, their 990 data are useless for describing the 'arts/cultural' activity for which they are seeking support from the NEA and for comparison with other arts and cultural organizations.

The other major group of NEA grant applicants for whom no 990 data are available are those organizations which are governmentally affiliated. A significant group (in economic terms) that consequently would be excluded, are state and municipal museums. This omission may be of serious consequence to the Economic Data Series, since a significant number of museums that apply to NEA for support are municipally affiliated.

2.6.1.4 Content of the Form 990

The basic form for both the 1979 (see Exhibit 2-7 and Appendix E) and the proposed 1981 (also in Appendix E) versions is four pages in length and contains four (five on the 1981 version) financial statements, a "List of Officers, Directors, Trustees and their Compensation" and a section called "Statements of Certain Activities". This latter section is a set of questions included to determine whether the organization has changed activities, by-laws or other government documents, had unrelated business income or political lobbying expenditures, had received donated services or facilities, and so on. The financial statements contain the bulk of the data which would be considered important for economic analysis.

The Statement of Support, Revenue, Expenses and Changes in Fund Balances covers revenue and support in detail and summarizes expenses and fund balances. (The name of the statement for the 1979 version contained "Revenue" but not "Support". The new name clears up any possible confusion on the part of some respondents about whether or not contributions are to be included.) It is essentially the same for both versions, although the order of items has been changed. The principal difference is in the comprehensiveness of the definitions and instructions which accompany the form. The instructions for the proposed 1981 version are much more detailed than for the 1979 version.

Since the basic purpose of the Form 990 is the collection of data through which to monitor the compliance of tax exempt organizations with federal laws and regulations governing their activities, there are detailed data items for the solicitation of funds from the public, lobbying expenses and unrelated business income. However, there is a lack of detail on amounts from specific sources of contributions (i.e., individuals, corporations, foundations, etc.), levels of government support, and amounts from sources of earned income (called 'program service revenue' on the Form 990). An important

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt from Income Tax

Under section 501(c) (except private foundation), 501(e) or (f) of the Internal Revenue Code

1979

For the calendar year 1979, or fiscal year beginning , 1979, and ending X , 19

Use IRS label. Otherwise, please print or type.	Name of organization X	A Employer identification number (see instructions) X
	Address (number and street) X	B If exemption application is pending check here . . . . ▶
	City or town, State, and ZIP code X	C If address changed check here . . . ▶

D Check applicable box—Exempt under section ▶ ☐ 501(c) ( ) (insert number), ☐ 501(e) OR ☐ 501(f).

E Is this a group return (see instruction K) filed for affiliates? . . ☐ Yes ☐ No
Is this a separate return filed by a group affiliate? . . . . ☐ Yes ☐ No
If "Yes" to either, give four-digit group exemption number (GEN) ▶

NOTE: ☐ Check here if gross receipts are normally not more than $10,000 (see instruction T) and do not complete the rest of this return (see instruction C.)
☐ Check here if gross receipts are normally more than $10,000 and line 12 is $25,000 or less. Complete Parts I, II, IV, and VI and only the shaded items in Parts III and V (see instruction D). If line 12 is more than $25,000 you must complete the entire return.

All section 501(c)(3) organizations must also complete Schedule A (Form 990) and attach it to this return.

Part I Analysis of Revenue, Expenses and Fund Balances

These columns are strictly optional—see instructions

			Total	Restricted/ Nonexpendable	Unrestricted/ Expendable
Revenue	1 Contributions, gifts, grants and similar amounts received:				
	(a) Directly from the public				
	(b) Through professional fundraisers				
	(c) As allotments from fundraising organizations .				
	(d) As government grants				
	(e) Other				
	(f) Total (add lines 1(a) through 1(e)) (attach schedule—see instructions) .		X		
	2 Membership dues and assessments		X		
	3 Interest				
	4 Dividends				
	5 (a) Gross rents				
	(b) Minus: Rental expenses	0			
	(c) Net rental income				
	6 Royalties				
	7 (a) Gross amount received from sale of assets other than inventory				
	(b) Minus: Cost or other basis and sales expenses .	0			
	(c) Net gain/loss (attach schedule)				
	8 Special fundraising events and activities (itemize):				

Type of event	Receipts	Expenses

			Total	Restricted/ Nonexpendable	Unrestricted/ Expendable
Revenue	(a) Total receipts				
	(b) Total expenses	0			
	(c) Net income (line 8(a) minus line 8(b))				
	9 (a) Gross sales minus returns and allowances . .				
	(b) Minus: Cost of goods sold (attach schedule) .	X			
	(c) Gross profit (loss)				
	10 Program service revenue (from Part II, line (f))				
	11 Other revenue (from Part II, line (g))				
	12 Total revenue (add lines 1(f), 2, 3, 4, 5(c), 6, 7(c), 8(c), 9(c), 10 and 11) . . .		0		
Expenses	13 Fundraising (from line 40(B))		X		
	14 Program services (from line 40(C))				
	15 Management and general (from line 40(D))				
	16 Total expenses (from line 40(A))		0		
Fund Balances	17 Excess (deficit) for the year (subtract line 16 from line 12)		0		
	18 Fund balances or net worth, beginning of year (from line 65(A)) . . .				
	19 Other changes in fund balances or net worth (attach explanation) . .				
	20 Fund balances or net worth, end of year (add lines 17, 18 and 19) . .		0		

Exhibit 2-7

Form 990 (1979) Page 2

Part II Program Service Revenue and Other Revenue (State Nature)

		Program service revenue	Other revenue
(a)			
(b)			
(c)			
(d)			
(e)			
(f)	Total program service revenue (Enter here and on line 10)		▨
(g)	Total other revenue (Enter here and on line 11)		

Part III Allocation of Expenses by Function

NOTE: If line 12, Part I is $25,000 or less you should complete only the line items for columns (A) and (B), Part III. If line 12 is more than $25,000 you must complete columns (A), (B), (C), and (D).

Note: *Do not include amounts reported on line 5(b), 7(b), 8(b) or 9(b) of Part I.*	(A) Total	(B) Fundraising	(C) Program services	(D) Management and general
Expenses 21 Contributions, gifts, grants and similar amounts awarded (attach schedule)				
22 Benefits disbursed to or for members				
23 Compensation of officers, directors and trustees				
24 Other salaries and wages				
25 Pension plan contributions				
26 Other employee benefits				
27 Payroll taxes				
28 Fees for fundraising		X	▨	▨
29 Other professional services				
30 Interest				
31 Occupancy				
32 Rental and maintenance of equipment				
33 Printing and postage				
34 Telephone				
35 Supplies				
36 Travel				
37 Other expenses (itemize):				
38 Total expenses before depreciation (add lines 21 through 37)				
39 Depreciation, depletion, etc.				
40 Grand total (add lines 38 and 39). Enter here and on lines 13 through 15				

Part IV List of Officers, Directors and Trustees (See Instructions)

(A) Name and address	(B) Title and time devoted to position	(C) Compensation	(D) Contributions to employee benefit plans	(E) Expense account and other allowances

Exhibit 2-7 (Continued)

Part V Balance Sheet

NOTE: If line 12, Part I is $25,000 or less you should complete only lines 53 and 60 and, if you do not use fund accounting, line 64. If line 12 is more than $25,000 you must complete the entire balance sheet:

Assets	(A) Beginning of tax year	(B) End of tax year
41 Cash:		
(a) Savings and interest-bearing accounts		
(b) Other		
42 Accounts receivable ▶........ minus allowance for doubtful accounts ▶........		
43 (a) Notes receivable (attach schedule) ▶........ minus allowance for doubtful accounts ▶........		
(b) Loans to officers, directors and trustees (attach schedule)		
44 Inventories		
45 Government obligations:	▨	▨
(a) U.S. and instrumentalities		
(b) State and its subdivisions		
46 Investments in nongovernmental bonds, etc. (attach schedule)		
47 Investments in corporate stocks (attach schedule)		
48 Mortgage loans (number of loans ▶........)		
49 Other investments (attach schedule)		
50 Depreciable (depletable) assets (attach schedule):	▨	▨
(a) Beginning assets ▶........ minus accumulated depreciation ▶........		▨
(b) Ending assets ▶........ minus accumulated depreciation ▶........	▨	
51 Land		
52 Other assets (attach schedule)		
53 Total assets	X	X
Liabilities	▨	▨
54 Accounts payable		
55 Contributions, gifts, grants, etc., payable		
56 Bonds and notes payable (attach schedule)		
57 Mortgages payable		
58 Loans from officers, directors and trustees (attach schedule)		
59 Other liabilities (attach schedule)		
60 Total liabilities	X	X

Fund Balances and Net Worth

Note: *You must complete this section of the balance sheet based on the method of accounting you normally use. Please check either "Fund Accounting" or "All Others" and provide the information requested under the method you have checked.*

Fund Accounting	All Others	(A) Beginning of tax year	(B) End of tax year
Check here ▶ ☐	Check here ▶ ☐	▨	▨
61 Current funds:		▨	▨
(a) Unrestricted			
(b) Restricted			
62 Land, buildings and equipment	Capital stock or trust principal		
63 Endowment and similar funds	Paid-in or capital surplus		
64 Other	Retained earnings or accumulated income		X
65 Total fund balances	Total net worth		—
66 Total liabilities and fund balances/net worth			

Exhibit 2-7 (Continued)

Part VI Statements Regarding Certain Activities

Yes No

67 Describe each significant program service activity and indicate the total expenses paid or incurred in connection with each: Expenses

(a) ....

(b) ....

(c) ....

(d) ....

68 Have you engaged in any activities not previously reported to the Internal Revenue Service? . . . .
If "Yes," attach a detailed description of such activities.

69 Have any changes not previously reported to the Internal Revenue Service been made in your organizing or governing documents? . . . .
If "Yes," attach a conformed copy of the changes.

70 (a) Did you have unrelated business gross income of $1,000 or more during the year covered by this return? . . . . .

(b) Have you filed a tax return on Form 990–T, Exempt Organization Business Income Tax Return, for this year? 0

(c) If you have gross sales or receipts from business activities not reported on Form 990–T, attach a statement explaining your reason for not reporting them on Form 990–T.

71 Was there a liquidation, dissolution, termination, or substantial contraction during the year (see instructions)? 0
If "Yes," attach a schedule of the dispositions for the year showing type of assets disposed of, the dates disposed, the cost or other basis, the fair market value on dates of disposition and the names and addresses of the recipients of the assets distributed.

72 Are you related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization (see instructions)? 0
If "Yes," enter the name of organization ▶ ....
.... and check whether it is ☐ exempt OR ☐ nonexempt. 0 0

73 (a) Enter amount expended, if any, directly or indirectly for section 527(e)(2) political purposes . . 0

(b) Did you file Form 1120–POL, U.S. Income Tax Return of Certain Political Organizations, for this year? . . . . . .

74 Did your organization receive donated services or the use of facilities or equipment at no charge or at substantially less than fair rental value? . . . .
If "Yes," you may, if you choose, indicate the value of such services or usage here. Do not include this amount elsewhere on this return . . . . ▶

The following statements should be completed ONLY by the organizations indicated.

75 *Section 501(c)(5) or (6) organizations.*—Did you expend any amounts in connection with any attempt to influence the general public, or segments thereof, with respect to legislative matters or referendums (see instructions and section 1.162–20(c) of the Income Tax Regs.)? . . . .
If "Yes," enter the total amount expended for this purpose . . . .

76 *Section 501(c)(7) organizations.*—Enter amount of:

(a) Initiation fees and capital contributions included on line 12 X

(b) Gross receipts from general public from use of club facilities included in line 12 (see instructions) X

(c) Does your governing instrument or any written policy statement provide for discrimination against any person because of race, color or religion? 0

77 *Section 501(c)(12) organizations.*—Enter:

(a) The total amount of gross income received from members or shareholders X

(b) The total amount of gross income received from other sources (do not net amounts due or paid to other sources against amounts due or received from them) X

78 *Public interest law firms.*—Attach information required by specific instruction for line 78.

79 The books are in care of ▶ .... Telephone No. ▶ ....
Located at ▶

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer Date ▶ Title

Paid Preparer's Information

Preparer's signature and date ▶

Firm's name (or yours, if self-employed) and address ▶

Check if self-employed ▶ ☐

ZIP code ▶

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Exhibit 2-7 (Continued)

82

SCHEDULE A
(Form 990)
Department of the Treasury
Internal Revenue Service

Organization Exempt Under 501(c)(3)

(Except Private Foundation) Supplementary Information

▶ Attach to Form 990.

1979

Name

Employer identification number

Part I Compensation of Five Highest Paid Employees
(Other than Officers, Directors, and Trustees—see page 1 of instructions)

Name and address of employees paid more than $30,000	Title and time devoted to position	Compensation	Contributions to employee benefit plans	Expense account and other allowances
Total number of other employees paid over $30,000 . ▶				

Part II Five Highest Paid Persons for Professional Services
(See page 1 of instructions)

Name and address of persons paid more than $30,000	Type of service	Compensation
Total number of others receiving over $30,000 for professional services . . . . ▶		

Part III

	Yes	No
1 During the year have you attempted to influence any national, State or local legislation, or participated or intervened in any political campaign? (An organization that has made an election on Form 5768 or other statement, check "Yes" and complete Part VI of this form.)		
Other organizations checking "Yes" must attach a statement giving a detailed description of such activities and a classified schedule of the expenses paid or incurred. Enter the total of the expenses here . . . . ▶ $ 0		
Also, attach copies of any materials published or distributed by the organization in connection with such activities.		
2 During the year have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer or creator of your organization, or any organization or corporation with which such person is affiliated:		
(a) Sale, exchange, or leasing of property?		
(b) Lending of money or other extension of credit?		
(c) Furnishing of goods, services, or facilities?		
(d) Payment of compensation (or payment or reimbursement of expenses if in excess of $1,000)?		
(e) Transfer of any part of your income or assets?		
If the answer to any question is "Yes," attach a detailed statement explaining the transaction(s).		
3 Attach a statement explaining how you determine that individuals or organizations receiving disbursements from you, in furtherance of your exempt programs, are qualifying recipients (See instructions for Part III.)		
4 Do you make grants for scholarships, fellowships, student loans, etc.?		0

Part IV – Reason for Non-Private Foundation Status (See instructions for definitions)

The organization is not a private foundation because it is (check applicable block number below, please select only ONE block):

0 1 ☐ A church. Section 170(b)(1)(A)(i).

0 2 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)

0 3 ☐ A hospital. Section 170(b)(1)(A)(iii).

0 4 ☐ A governmental unit. Section 170(b)(1)(A)(v).

0 5 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter name and address of hospital ▶ ____________

0 6 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv).

0 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi).

0 8 ☐ An organization that normally receives: (a) no more than ⅓ of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than ⅓ of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions. Section 509(a)(2). (See page 3 of instructions for method of accounting.)

0 9 ☐ An organization operated solely for the benefit of and in connection with one or more organizations described in Blocks 1 through 8 above (or for the benefit of one or more organizations described in section 501(c)(4), (5), or (6) otherwise meeting the test of section 509(a)(2)) that is not controlled by any disqualified persons (other than foundation managers). Section 509(a)(3).

Provide the following information for the beneficiary or supported organizations. (See instructions for Part IV, Block 9.)

(a) Name of supported organizations	(b) Block number from above
	0
	0
	0

(c) Relationship to your organization:

(1) Check here ▶ ☐ if the supported organizations appoint a majority of your governing board.

0 (2) Check here ▶ ☐ if the supported organizations have a majority of your governing board as members of their governing boards.

(3) Check here ▶ ☐ if (1) or (2) above does not apply. (For organizations "operated in connection with," see Regulation 1.509(a)–4.)

(d) If applicable, enter the number of beneficiary or supported organizations exempt under:

(1) Section 501(c)(4) . . . . ____

(2) Section 501(c)(5) . . . . ____

(3) Section 501(c)(6) . . . . ____

0 (e) Check here ▶ ☐ if your organization's sole or primary function is to provide funds to the beneficiary or supported organizations.

0 10 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 3 of instructions.)

Support Schedule (Complete only if block 6, 7 or 8, page 2, is checked)

Calendar year (or fiscal year beginning in) ▶	(a) 1978	(b) 1977	(c) 1976	(d) 1975	(e) Total
11 Gifts, grants and contributions received. (Do not include unusual grants. See line 24 below)					0
12 Membership fees received . . .					0
13 Gross receipts from admissions, sales of merchandise, performance of services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513					0
14 Gross income from interest, dividends, rents, royalties, and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975					0
15 Net income from unrelated business activities not included in line 14 .					

Exhibit 2-7 (Continued)

Part IV Support Schedule (Complete only if block 6, 7 or 8, page 2, is checked) (continued)

Calendar year (or fiscal year beginning in) ▶	(a) 1978	(b) 1977	(c) 1976	(d) 1975	(e) Total
16 Tax revenues levied for your benefit and either paid to you or expended on your behalf					0
17 The value of services or facilities furnished by a governmental unit to you without charge (do not include the value of services or facilities generally furnished to the public without charge)					0
18 Other income (do not include gain or (loss) from sale of capital assets)—attach schedule					
19 Total of lines 11 through 18					0
20 Line 19 minus line 13					0
21 Enter 1% of line 19					▨

22 Organizations described in blocks 6 or 7, page 2:

(a) Enter 2% of amount in column (e), line 20

(b) Attach a list showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for the above four-year period exceeded the amount shown in (a) above. Enter the sum of all excess amounts here

23 Organizations described in block 8, page 2:

(a) Attach a list, for amounts shown on lines 11, 12, and 13, showing the name of, and total amounts received in each year from, each person who is a "disqualified person," and enter the sum of such amounts for each year:

(1) 0 (2) 0 (3) 0 (4) 0

(b) Attach a list showing the name and amount included in line 13 for each person (other than a "disqualified person"), but only if the amount for each year exceeds the greater of the amounts on line 21 for each year, or $5,000. The term "person" includes a bureau or agency of a governmental unit, and each person described in section 170(b)(1)(A)(i) through (vi). Enter the sum of such excess amounts for each year:

(1) (2) (3) (4)

24 Organizations described in Blocks 6, 7, and 8, page 2, that have received any unusual grants during any of the above tax years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 11 above. (See page 3 of instructions.)

Part V To Be Completed ONLY by Schools that Checked Block 2 in Part IV

Yes No

1 Do you have a racially nondiscriminatory policy as to students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body? 0

2 Do you include a statement of your racially nondiscriminatory policy as to students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? 0

3 Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or, in the absence of such solicitation program, during the registration period in a manner that makes such policy known to all segments of the general community you serve? 0

If "Yes," please describe, if "No," please explain. (If more space is needed attach a separate statement.)

4 Do you maintain the following:

(a) Records indicating the racial composition of the student body, faculty, and administrative staff? 0

(b) Records sufficient to document that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? (See instructions.) 0

(c) Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? 0

(d) Copies of all material used by you or on your behalf to solicit contributions? 0

If you answered "No," to any of the above, please explain. (If more space is needed attach a separate statement.)

Exhibit 2-7 (Continued)

Part V To be Completed ONLY by Schools that Checked Block 2 in Part IV (continued)

	Yes	No
5 Do you discriminate in any way on the basis of race with respect to:		
(a) Students' rights or privileges?		0
(b) Admissions policies?		0
(c) Employment of faculty or administrative staff?		0
(d) Scholarships or other financial assistance (see instructions)?		0
(e) Educational policies?		0
(f) Use of facilities?		0
(g) Athletic programs?		0
(h) Other extra-curricular activities?		0
If you answered "Yes," to any of the above, please explain. (If more space is needed attach a separate statement.)	▨	▨
6 (a) Do you receive any financial aid or assistance from a governmental agency?		
(b) Has your right to such aid ever been revoked or suspended?		
If you answered "Yes," to either 6(a) or (b), please explain. (If more space is needed attach a separate statement.)	▨	▨
7 Do you certify that you have complied with the applicable requirements of section 4.01 through 4.05 of Rev. Proc. 75–50, 1975–2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation (see instructions for Part V)		0

Part VI Lobbying Expenditures by Public Charities (See instructions) (To be completed ONLY by an eligible section 501(c)(3) organization that made an election under section 501(h) of the Internal Revenue Code. See Form 5768.)

Check here ▶ (a) ☐ if the organization is a member of an affiliated group (see instructions).

Check here ▶ (b) ☐ if (a) is checked and the "limited control" provisions apply (see instructions).

Limitations on Lobbying Expenditures	(a) Affiliated group totals	(b) To be completed by ALL electing organizations
1 Total (grass roots) lobbying expenditures to influence public opinion		0
2 Total lobbying expenditures to influence legislative body		0
3 Total lobbying expenditures (add lines 1 and 2)		
4 Other exempt purpose expenditures (see definitions)		0
5 Total exempt purpose expenditures (add lines 3 and 4) (see instructions)		
6 Lobbying nontaxable amount. Enter the smaller of $1,000,000 or the amount determined under the following table—	▨	▨
If the amount on line 5 is— The lobbying nontaxable amount is—	▨	▨
Not over $500,000 . . . 20 percent of the amount	▨	▨
Over $500,000 but not over $1,000,000 . . . $100,000 plus 15 percent of the excess over $500,000		0
Over $1,000,000 but not over $1,500,000 . . . $175,000 plus 10 percent of the excess over $1,000,000	▨	▨
Over $1,500,000 . . . $225,000 plus 5 percent of the excess over $1,500,000	▨	▨
7 Grass roots nontaxable amount (enter 25% of line 6)		0
(Complete lines 8 and 9 and file Form 4720 if either line 1 exceeds line 7 or line 3 exceeds line 6.)		
8 Excess of line 1 over line 7		0
9 Excess of line 3 over line 6		0

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Exhibit 2-7 (Continued)

aspect of the 990 is that income is reported for all funds. Although optional columns are offered for indicating 'restricted' and 'unrestricted' funds, their completion is not mandatory, and, in fact, is seldom used.

In the past, data collected on arts organizations has been designed to reflect the producing (or operating portion) of the organization, but not the endowment and capital funds. In most arts organizations, the difference between the operating fund and the total organization is negligible or non-existent. However, the larger organizations (and, thus, the very ones that have a major economic impact) are the ones which not only have large non-operating funds but are also involved in multiple activities which one would want to measure separately. An example is City Center Drama and Music, Inc. City Center Drama and Music is the legal entity for the New York City Opera, the New York City Ballet and two other artistic organizations. The income figures on the 990 will reflect totals for the whole organizations with no separate indication of income activity for the NYC Ballet or NYC Opera. Since we are interested in the distinct disciplines of Opera and Ballet, not the overseeing legal entity, we are faced with a significant flaw in the structure of the 990 for our purposes.

The second statement contained in both versions is the "Statement of Functional Expenses," (called 'Allocation of Expenses by Function' on the 1979 version). On both versions of the 990, an organization under $25,000 does not have to complete the full statement, only the first two columns. This Statement is similar in both versions, although the arrangement of the columns has been changed (and improved), and some items have been added in the 1981 version. Postage and printing are requested separately in the 1981 version; legal and accounting services have been given individual lines; and the instructions specify that per diems are to be included in travel. In the 1979 version, no mention was made of per diems. One problem still remains: there is also no indication of where payments to fee-for-service personnel should be placed. Therefore, an organization may consider them either a 'wage/salary' expense or an 'other' expense.

Supplemental schedules are provided for the specification of 'program service revenue' sources and descriptions of services rendered. This could be of some help for economic analysis, but there are no uniformly prescribed guidelines provided for classifying this information. For example, two museums might both have "Exhibition" and "Education" expenses. One museum might include educational exhibits under education costs while the other might include them under exhibition costs. In the performing arts, performances for schools can be included under either performance income or educational income. Without uniformity, changes over time cannot be measured nor can comparisons between and among organizations be made.

The Balance Sheet and Fund Balances sections contain line items which differ slightly from those designed for the Economic Data Series, but are equally useful for measuring economic activity. The only missing item here is the amount of income (contributions) to the endowment and plant funds.

The other schedules and statement have a few pieces of data that would be useful. Schedule A, which is required of all 501(c)(3) organizations, has a list of the five highest paid employees and the five highest paid fee-for-service personnel (only those making more than $30,000). This can provide some salary data at the top of the pay scale, but no wage rates. The Form 990 can also provide some data on unrelated business income. Not many arts organizations are currently required to fill this out; but more will probably have to do so in the future as the IRS tightens its requirements. In the "Statement Regarding Certain Activities" (1979) or "Other Information" (1981), the option is provided for listing how much the organization received in donated services, facilities and equipment. The Form 990 specifically excludes this type of income and expense from the financial statements, but provides this one line to show the value of these in-kind donations. (In fact, although many organizations indicate earlier that they have such donations, few provide a dollar figure for their value.)

Full copies of both the 1979 and the proposed 1981 versions of the Form 990 are contained in Appendix E.

2.6.1.5 Data Availability

Since the Form 990 is subject to public inspection, much of the data on the form are obtainable through direct request to the IRS. Data can be obtained in either automated or 'hardcopy' form (a photocopy of the actual Form 990.)

2.6.1.5.1 Hardcopy (Individual Forms)

The Form 990 submitted by an organization is physically located at the IRS Regional Service Centers in the district where the organization is required to file. Requests for a copy (which includes the basic four page form, Schedule A, and related reference materials) can be made through the mail as follows:

1) Submit the request in writing to the appropriate IRS Regional Service Center.
2) Specify the organization's Employer Identification Number (EIN) and the year and pages/items desired.
3) Pay for the photocopies at a rate of one dollar for the first page of each form and ten cents each for all subsequent pages.

Since the first priority of the IRS is the processing of individual and corporate tax returns (which are the source of their revenue), the Form 990 submissions normally are not available for public review until at least five or six months after submission. Additional delays in submission may result from extensions of six months or more granted to filers. This has an impact upon the timeliness of data obtained through this mechanism.

2.6.1.5.2 Automated Data

There are two ways of obtaining data in automated form: through the standard extract and through special requests. The standard extract contains only two pieces of financial information: assets and receipts (i.e. total income), along with 12 other data items, such as name, address, employer identification number (EIN), activity code and filing requirement. This information in the past was kept on the Exempt Organization Master File (EOMF). In February, 1981, the EOMF was merged with the Business Master File (the file of all organizations — corporations, partnerships, etc.) in an effort to standardize operations and make more efficient use of resources. Due to the limited number of fields available, the standard extract could only be used to obtain EIN's for making hardcopy requests or to develop a universe listing of arts and cultural organizations.

Special requests for other data can be made. However, since those data that are automated are on a file which contains confidential information about filing requirements, filing history and any audits that have been performed, custom programming by IRS is required to extract any data requested. Furthermore, due to resource constraints, IRS (as of Spring 1981) is temporarily not honoring any special requests. Generally, however, outputs from requests for special programming can take up to a year and can involve considerable expense.

A more important consideration however, is that only certain data items are available in automated form. Exhibit 2-7 is the Form 990 with items marked with an "x" or an "o" to indicate which ones are included on the computer file. These items are inadequate for much of the information NEA would want for an economic data collection effort. There is no specification of private or public support, no indication of the amount of program service revenue, and no allocation of expenses into program services versus management and general areas.

Furthermore, these data are taken directly from the forms as submitted by the filing organizations. No editing or error resolution is done on those data items indicated by an "0". The data items indicated by "x" are kept on the Business Master File and, therefore, do go through an editing process.

2.6.1.5.3 Statistical Tabulations

One other source of Form 990 data is through the Statistics Division at IRS which has provided us with their Form 990 SOI (Statistics of Income) Tabulations for the years 1976, 1977 and 1978. These tabulations include aggregate statistics on selected variables. Variables are crossed according to organization asset size, income (or receipt) size, and activity code groupings. The activity code categories for these tabulations are presently not specific enough for a proper analysis of arts organizations, but Statistical Division staff have indicated that all future SOI tabulations can include the stratifications of interest to NEA. In addition, the staff have provided us with the edit specifications, consistency checks, and error resolution procedures used in processing the Form 990.

The most significant problems with these tabulations are the timeliness of the data and the level of aggregation. They are too aggregated to be of much use for the Economic Data Series. They could be helpful, however, for some very broad retrospective trend analysis, and, if produced in a more timely fashion in future years, some general 'universe' comparisons with data obtained through the Economic Data Series would be possible.

2.6.1.6 Special Hardcopy Request for Selected Organizations

The feasibility of acquiring data for the Economic Data Series directly from a secondary source as an approach to reducing respondent burden was tested. A request was made to the IRS for 990's from a sample of NEA grant applicant organizations.

2.6.1.6.1 Purpose

The purpose of this activity was to determine the usefulness and adequacy of this methodology for performing the desired analytical functions of the EDS. The Form 990 hardcopy request process was assessed in terms of:

- o the compatibility of the IRS 990 Master File with the Grants Management System applicant file
- o the length of time required to receive forms from the Regional Centers
- o the year of the form
- o the level of item nonresponse
- o the quality of the data for the purposes of the EDS

2.6.1.6.2 Work Performed

In the performance of this task, we acquired a listing from NEA's Grants Management System of all organizational applicants for the most recent 12 month period. This listing was in alphabetical order and included 9,805 records. The record included organization name, application number, date entered on the file, state, NEA Program category code, amount requested and total project cost.

We removed duplicates (although some may have slipped through because of variations in the name). Having only the name, we then identified and removed those which appeared to be state and local arts agencies/councils, colleges and universities (art schools and institutes were left in) and other state and local government units (except for museums). When recognized, service organizations were also removed. In addition, church affiliated organizations, non-arts organizations like xxx Research Corporation, the Academy of Natural Sciences, etc. were removed as were names which strongly appeared to be individuals rather than organizations. Labor unions (AFL-CIO) were also deleted.

Educational institutions were removed because arts departments of these organizations would not appear in the IRS listing and would not file a Form 990 separate from that of the parent institution. Foundations and broadcasting groups were left in the GMS universe, in spite of the fact that they were not included on the IRS master file listing.

Once these categories of organizations were deleted, approximately 4,000 records remained. Estimating that about 50% of those we selected from the GMS list would not be found on the IRS list for one reason or another, we decided to select a sample of 400 in hopes of locating and obtaining Employer Identification Numbers (EINS) for at least 200. We, therefore, selected a 10% sample by choosing every 10th of the remaining eligible organizations.

We then matched these against the IRS Master File and successfully located 203. If we had not found the organization on the initial matching process, we did attempt to find it through all the possible variations of the name that we could construct from key words or from other information we had and, in a few cases, were successful.

We then grouped these organizations into the geographic areas covered by each of the nine IRS Regional Service Centers, and prepared lists containing, in alphabetical order, the organization's name and EIN. We prepared letters to the Directors of the Centers requesting copies of the most recent 990 on file for each organization. These letters were mailed on March 27, 1981. A copy of an example of one of these letters, along with other documentation regarding the Form 990, and lists of the sampled organizations by region can be found in Appendix F.

2.6.1.6.3 Results of the Hardcopy Request

Some discussion of the compatibility of the IRS EOMF with the GMS file, in terms of the types of organizations not included, was presented

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above. The chart below summarizes the relative proportions (in rounded percents) of organizations classified by the four broad categories which correspond to our questionnaires as reflected in the projected GMS universe (4000), the GMS sample (400), the IRS EOMF sample (203) and the IRS Form 990 hardcopy receipts (160):

	GMS Universe (4000)	GMS Sample (400)	IRS Sample (203)	990 Receipts (160)
Museums	14%	13%	13%	12%
Performing Arts	40%	48%	49%	53%
Literature	6%	5%	0%	0%
Other	40%	34%	38%	35%
TOTAL	100%	100%	100%	100%

In general, the relative proportions are in balance, but a few things should be noted. The most obvious one is that literature appears not be represented on the EOMF. This may have something to do with the names of these organizations not clearly identifying them as belonging to that category and they were, therefore, classified as 'uncertain'. In terms of receipts, however, it is a fair assumption that they are very small organizations and many will have budgets under $10,000. Since there are no data on the form for these organizations, we would not be able to identify such an organization as literary since we still have only the name on which to base a determination.

A total of 160 Form 990's were received. Of those, 23 were received within the first four weeks, an additional 69 in the next four weeks, another 59 in the following four weeks and the remaining 9 thereafter, producing a final 'response' rate of 78.8%. Eighty-eight were for fiscal years 1979 or 1980 of which seven contained no data because the organizations had budgets of less than $10,000 (and were not required to complete the form). The remaining forms received were for FY 1978 or earlier (going back as far as 1975). Of these, 14 contained no data because of budgets less than $10,000.

Of those 43 not received, there was either no record of, or no form filed for 23 organizations; 22 others were 'not presently available', and the status of one was still undetermined. Therefore, of the original 400 selected and the 203 for whom we could make requests, only 81 forms were obtained which contained reasonably current data (1979 or 1980).

We also performed some content analysis with a very simple edit for item response/nonresponse and other obvious problems with the forms. In examining the 82 forms with current data we checked to see (1) if the optional columns in Part 1 on restricted versus unrestricted (operations/expendable) funds were completed, (2) if sources of contributions were identified (Item 1-a through f), (3) if sources of program service revenue (line 10) were specified in Part II, and, for those organizations with budgets over $25,000, (4) if expenses were allocated functionally in Part III (5) if salary figures were specified on lines 23 & 24, (6) if program service activities were specified in Part VI, and, again for all 82, (7) if receipt of in-kinds was indicated on line 74 and if they were given a dollar value, (8) if the form was legible, and (9) if any obvious errors were observable.

Overall, item nonresponse was not a significant problem. Generally, sources of support income were specified (73/81 cases or 90.1%), as were sources of program service revenue (72/81 cases or 88.9%), and salary figures (65/71 cases or 91.5%). With only one exception, restricted versus unrestricted fund data were not specified. Expenses were usually provided functionally (52/71 cases or 73.2%) but a review of these indicated that at least 50 seemed to have misunderstood the concept. The specification of program service expenses was poor (30/71 cases or 42.3%), possibly because that information is requested much later in the form in a supplementary schedule. Although a high percentage of organizations indicated receipt of 'in-kinds' (79/81 cases or 97.5%) only nine supplied any estimate of their dollar value.

There were nine (over 10%) forms which contained illegible pages due to poor photocopying and seven (8.7%) which contained careless mistakes. These results indicate that those forms which contain data are reasonably usable but will require some followup to clarify areas of importance to the EDS data analysis.

We made an attempt to assess data quality based on a comparison of 990 data with data in hand for the same organization either from the EDS pretest or from statements obtained through the '70s Decade Study (also currently being conducted by EDS project staff for the Research Division). Out of 21 possibilities we were only able to assess three organizations' use of the revised 1979 form (Seattle Art Museum, Virginia Beach Arts Center, Walker Art Center). The data for these three appeared to match reasonably closely.

There were eight other organizations for which we had a 990 form and matching data from another source for the 1978 fiscal year. An assessment of these is less valid, since a significant change (improvement) was made in the 1979 revision of the 990 which made it much more compatible with the records maintained by these organizations. With these eight there are significant discrepancies (especially for the museums). These seem to be due mainly to structural problems with the old 990 and to variations between the two sources as to which subsidiary activities are reflected in the data.

In summary, the attrition rate from the GMS universe to the IRS universe and then to the receipt of acceptably current data is extremely high. The current version of the form 990 is a generally usable data source, given some additional inquiry into problem areas which will clarify the data for analytical purposes.

However, there are certain data items which are very important for economic trend analysis and forecasting in the arts that are not available on the 990 because they are not of particular interest to the IRS. These include specifications of restricted versus unrestricted funds, sources of program related revenue, sources of private contributions, and program related expenses (especially subsidiary wage detail). In addition, there is no information requested on the form which clearly defines the organizational structure reflected in it.

Therefore, we have concluded that, for the purposes of the Economic Data Series, this system of obtaining data only through direct request to the IRS for Form 990s is inadequate as a sole means of data collection.

2.6.2 Preparation of a Sample Design

Another purpose in extending work under Phase I was to develop a sample design which could be employed to reduce the overall respondent burden. It became apparent from analysis of the Grants Management System that approximately 5000 grant applicants were expected in the coming year, rather than the originally estimated 2500. Therefore, NEA requested that a design be prepared which would yield a sample of approximately 2500 organizations and would permit reliable estimates to be made for the various subsets of the grant applicant universe of 5000. A preliminary design was prepared to select 2500 organizations.

Therefore, a fixed feature of the design was the total number of organizations (2,500) to be sampled which established the overall sampling rate at 1 out of 2. However, the stratification of the universe and the rate at which different strata would be sampled was left to be determined as part of the design effort.

As the design was being prepared, additional work was being done on assessing the types and level of detail of data to be gathered from different categories of organizations (performing arts - large and small, museums, etc.). The sample design was coordinated with the specification of these data analysis requirements. The preliminary sample design was prepared in accordance with a preliminary set of information requirements to yield a sample of 2500. Following refinement of information requirements and setting of budgetary constraints (since sample size is a direct determinant of data collection costs) the sample design was revised to yield a sample of 1200. Additional features of the design were modified to reflect the results of the data content and organizational assessment described above.

The specifications for the preliminary sample design were based on the desired data analyses as of the point at which the design was prepared, the characteristics of the universe from which the sample was to be drawn and an expected total sample size of 2500. In a broader sense, the design was defined by the level of analytical information desired from the study. For those organizations from which detailed information was desired, the sample was designed to yield estimates with a high level of precision. Such estimates are likely only if the universe from which the sample is to be drawn is fairly well understood and can be described with some confidence. If the universe can be described, the degree of heterogeneity among the units of the universe thus determines the sample size and stratification characteristics needed to yield estimates of a given precision.

For those organizations from which less detailed information was required or about which less was known in terms of the characteristics of the universe from which the sample was to be drawn, precise determination of sample size and stratification variables were less critical on one hand and less likely on the other.

The preliminary and final recommended sample designs are described later in Section 3.4. Both the preliminary and formal designs are presented in order to reflect the developmental process which took place. The final design is subject to revisions based on changes in information requirements. However, it is believed that this design is essentially the design which will be used for data collection.

2.6.3 Preparation of Questionnaire Completion Guides

As a part of the process of reviewing existing data collection instruments for their usefulness in the development of the Economic Data Series questionnaires, project staff began thinking about the possibility of preparing completion guides for members of those major service organizations which routinely collect detailed data. This idea evolved more fully during the Pretest in discussions with respondents who used their service organization questionnaires as a data source for completing the EDS questionnaire.

Therefore, when the respondent burden question became a central issue in the assessment of the feasibility of proceeding with Phase II and resulted in consideration of alternative data collection methodologies, the development of such guides became a subtask under the extended Phase 1 work effort.

The three service organizations in question are the American Symphony Orchestra League (ASOL), the Theatre Communications Group (TCG) and Opera America (OA). In the course of recent discussions with these groups in the performance of work under the 70s Decade Study, we obtained copies of their 1979-80 survey instruments. We had already assessed earlier versions of these in constructing our own questionnaires and were aware of similarities and differences between them. In some cases we adopted (and/or adapted) an item from one of these instruments. In others this was not feasible because the item was not suitable for our purposes.

It should be noted that in both the ASOL and OA questionnaires, revisions were made between the 1978-79 and the 1979-80 instruments. In the case of Opera America, these revisions were extensive. Dean Stein of Opera America was present at the oral briefing presented at NEA in October 1980 by our project staff. He subsequently utilized the EDS questionnaires along with the TCG and ASOL instruments in reconstructing the OA instrument.

He also developed a full set of definitions for incorporation into the body of the questionnaire which had not existed previously.

In the development of the completion guides, we had to decide on a format. There were some inherent problems in developing one since we already knew that our EDS instruments were not going to be utilized in their present form. Also our instruments had never been completely finalized (i.e., given box numbers). Without these numbers for easy reference a purely narrative format for the guides would have been especially cumbersome.

Therefore, we decided to use a visual format for comparing each service organization instrument to our performing arts questionnaire. This consisted of lifting comparable items from our questionnaire in the order in which they appeared, and omitting any items for which there were no comparable service organization items. We then entered into the appropriate boxes the related item line numbers from the service organization instrument. As we did this, we began to encounter subtle differences between our questionnaire and the others. It became increasingly evident that explanatory footnotes were required. As well, a cover page with general instructions was developed for each guide.

Copies of these guides can be found in Appendix G. A review of the completion guides will illustrate the nature of the differences between each service organization instrument and the EDS instrument.

In their present form these guides may, in actuality, be more useful to project staff than to the service organization member respondents. The process has been instructive, however, and serves as a starting point for further development of the guides. Also, since the final design of the EDS questionnaire is yet to be determined, there is no point in revising these guides at present. Once a decision is made regarding the data collection methodology and instruments for the Economic Data Series, new comparisons can be made between current versions of the service organization forms (since it is possible that they will be changed by the time EDS data collection begins) and our final EDS forms. At that point the usefulness of such guides can be determined and a decision made as to whether or not to utilize them.

2.7 REVIEW OF OTHER DATA SOURCES

We examined a number of potential sources of data on arts organizations. Although no source was judged to be an alternative to the Economic Data Series, each could provide NEA with aggregate statistics on another universe. These data collection systems include:

- o Economic Censuses: Census Bureau
- o Statistics of Income Tabulations: Internal Revenue Service
- o Annual Membership Surveys: American Symphony Orchestra League (ASOL), Theatre Communications Group (TCG), Opera America (OA) and possibly, in the future, other Service Organizations

A full discussion of the Economic Censuses and their relationship to the Economic Data Series is included in a report entitled "The Economic Censuses: A Report on their Usefulness in Describing the Economic Activity of Arts Organizations", which was submitted separately to the NEA Research Division in April 1981. (See Appendix I for a further description of the contents of this report.) A brief discussion of the Statistics of Income (SOI) Tabulations was presented earlier in Section 2.6.1.5.3.

No separate report has been recently submitted on data held by the service organizations. However, the assessment made by New York University in the 1977 "Feasibility Study for an Economic Data Program..." is still valid today. At present, there are only two time-series data bases of adequate quality: those of ASOL and TCG. However, Opera America has made a vast improvement in its data collection system beginning with the 1980 year. Therefore, data collected by OA in the 1980's should be equal in quality to that of ASOL and TCG.

Exhibit 2-8 evaluates these sources according to a few important criteria. In summary, each of these sources provides another data base, which, when analyzed in conjunction with all the other data known about the disciplines in question, can provide a better picture of economic activity in the arts.

COMPARATIVE ANALYSIS OF SECONDARY DATA SOURCES

	Economic Censuses	IRS 990 SOI Tabulations	Service Organization Annual Surveys	
			General Comments	Specific Comments
Representation of the 'universe'	All "Separate Establishments"; problem with subsidiaries	All nonprofit "Separate Establishments"; problem with subsidiaries and small organizations	Includes only members of the service organization; no problem with subsidiaries	
Stratification by Discipline/Activity/Industry Code	Thorough break-outs only for performing arts; distinction made between taxable/non-taxable	Activity codes too aggregated to be useful	Each service organization represents all or part of an industry or discipline	
Accessibility of the Data	Published aggregates; NEA special request for tabulations; possibility of sub-groups being requested—see separate report	Published aggregates on few data items; can build own data base by requesting 990's	Aggregated data available; decreasing availability of individual organization data	TCG publishes a report; TCG & ASOL will no longer release individual organization data
Consistency of Data from Year to Year	Data at 5 year intervals; fairly consistent from census to census	Data consistent until 1979 and will change after 1979 due to changes in form	Data items change; totals not affected but individual items may be problematic	TCG consistent in recent years; ASOL changes are minor OA: major change in 1980
Types of Data	Financial and Operational	Financial only	Financial and Operational - well detailed	
Data Definitions	For Performing Arts okay in '77 and '82; for Museums, questionable in '77, unclear about '82	Definitions poor prior to 1979; adequate in 1979-1981; Good after 1981	Definitions generally good	Opera America - good from 1980 on; TCG - Good from early 1977/1978 on; ASOL - good from 1970's
Quality Procedures: Nonrespondent Follow-up, Editing, and Error Resolution	Some follow-up; editing performed; some error resolution	Some non-respondent follow-up; minimal editing; little or no error resolution	Good nonrespondent follow-up; good editing and error resolution	TCG, ASOL and OA financial figures checked against audited statements

Exhibit 2-8

SECTION 3

DISCUSSION OF DATA COLLECTION APPROACHES

The major objective of extending Phase I was to evaluate several data collection approaches and recommend one that would maintain the quality which NEA desired without creating undue respondent burden and would remain within the resources available. The approaches that we planned to consider included:

- collection of data directly from the IRS (Form 990's)
- surveying all NEA organizational applicants using a fully detailed questionnaire
- surveying a sample of applicants using a fully detailed questionnaire
- surveying all applicants using a minimally detailed questionnaire
- surveying a sample using a minimally detailed questionnaire
- an approach that would incorporate features of some or all the above, i.e., a combined approach.

The first approach, collection of data directly from the IRS, has been fully discussed in Section 2.6.1. To reiterate our conclusion, this alternative is unacceptable because of the massive attrition rate from the initial universe of NEA organizational applicants.

Each of the other five approaches will be evaluated in Section 3.3 according to the criteria that emerged out of our developmental work and which are discussed at length in Section 3.1 which follows.

3.1 CRITERIA FOR CONSIDERATION OF DATA COLLECTION APPROACHES

To evaluate candidate alternative approaches to data collection for the Economic Data Series, we generated a list of about a dozen criteria that we considered important. These criteria can be grouped into four categories: response to data needs, quality of data, respondent burden and costs. The first two categories relate to the desired outcomes of the data collection, i.e., a high quality data base; and the last two to the constraints placed on the effort.

3.1.1 Response to Data Needs

3.1.1.1 Overview

One of the most important steps preceding any data collection effort is the identification of the information needs to be met. Since the purpose of the Economic Data Series is to create a data base of information from which many economic questions may be answered, according to which are most important at a given time, specific questions to be addressed by the data series are not (and need not) be enumerated at present. However, the issues to be addressed and the uses to which the data will be put are important to clarify at the outset.

In the New York University final report referenced in Section 2.1, Netzer stated:

> "First, most users are interested in some aspect of change over time: how is the dance, the theatre, the opera faring today as compared to last year, five years ago, ten years ago? Questions like this sometimes are the only ones that concern data users, usually are the first ones raised and almost invariably follow immediately upon questions about

> current levels of income, expense, deficit, attendance, or employment. Second, a high quality series should present a reasonably whole picture of the set of phenomena that are obviously of primary concern to the user: arts institutions (and policy makers) are concerned with both the income and expense side of the accounts; anyone concerned with the performing arts will be frustrated by a data series that does not include information on attendance . . ."

This paragraph points out that both current levels of, and change over time in, various economic and operational items are desired. Also, it is important to include a wide range of data items if the data series is to serve multiple needs over multiple years.

3.1.1.2 Levels of Analysis

The result of our developmental work in Phase I suggested that we could categorize NEA data needs into three broad areas according to how data could be analyzed. The three areas or "levels" of increasing analytic sophistication are:

1) Definition and description of the universe of arts/cultural organizations and classification of organizational types
2) Description of the current economic situation of arts/cultural organizations at any one point in time
3) Measurement of change in arts organizations over time with, ideally, the ability to forecast future conditions.

The second and third areas are those presented by Netzer as cited above.

3.1.1.2.1 Definition and Description of the Universe of Arts/Cultural Organizations and Classification of Organizational Types

As documented in Section 2.4.2 of this report (Results of the Pretest) and as discussed in the essay (Problems of Data Collection: Some findings from work on the Seventies Decade Study) included as Appendix H, much work still remains to be done in classifying and describing the universe of arts organizations. Some artistic disciplines have yet to be defined; while within well defined disciplines, organizational types still need to be identified and classified. It is usually considered important to analyze economic data by certain stratifications, such as size (normally measured in the arts by size of operating expenses of individual organizations), geographical location and, in many disciplines, type of organization and/or governing authority. Once the parameters of the artistic disciplines have been defined and the types of organizations within them classified; then, and only then, can definitive counts of organizations and universe estimates be made.

Furthermore, in order to draw a statistically representative sample from a universe, the nature of that universe and the number of organizations in the universe (and within each of the selected strata) must be determined. Estimates made from a sample drawn from a poorly defined universe will be unreliable. This universe classification work is a prerequisite to the analysis of data within the two succeeding levels of analysis discussed below. Therefore, the first level of analytic need is to define and classify disciplines and their organizations within the universe.

3.1.1.2.2 Description of the Current Economic Situation of Arts Organizations

The primary purpose of this next level of analysis is to determine the economic size of an industry or discipline. What are the total income and expenses? How many performances were given and how many people

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attended? For each major data item requested, the goal is to determine the level of activity for that particular year. Two other data needs include measurements of:

- the magnitude of the major components of income and expenses and the ratio of these components to each other and to the whole budget, and
- the magnitude of various non-financial measures (number of personnel, number of performances, price of admission, attendance, etc.) and the relationship of these numbers to income and expenses. The calculation of such relationships is necessary for the comparison of different types and sizes of organizations: does the cost of a performance vary according to size of the organization? Do larger organizations provide higher compensation to their artistic personnel? Do corporations support a particular size or type of organization more than others?

A description of the current situation can vary in its detail. If only summary income and expense data are collected, the description will be at a highly (and probably frustratingly) summarized level. On the other hand, if a full set of data is collected, the description can be rich in detail and may uncover previously unknown relationships.

3.1.1.2.3 Measurement of Change in Arts Organizations Over Time and Economic Forecasting

To truly determine the economic health of arts organizations, data must be collected over a period of years. From just one year of data, it is difficult to ascertain whether an industry is healthy or not because there are no absolute standards of industry health against which to measure this.

With several years of data, i.e., the second level of analysis achieved over several data collection cycles, some changes usually are noticable, i.e., measurable. The next step in determining health is to isolate the factors which are related to these changes. The investigation seeks, therefore, to offer an explanation for the changes. Data must be gathered on a series of variables to study their relationship to these changes over time.

The determination of such relationships requires multiple years of data defined in the same way, from the same organizations, for each of the years in the time period. (In such a time series the organizations included may vary from year to year only if the universe—about which one is trying to explain relationships—is known with certainty. That is, to get around the necessity of asking the same organizations year after year, the relationship of the organizations to the universe must be known. This requires detailed knowledge of the universe.)

The ability to accurately explain the relationships among variables and thus their impact on "health", is directly determined by the amount of detail available. The industry (discipline) universe should be known; the types of organizations that make up that universe should be determined; the differing activities conducted by the organizations should be defined; and income, expense and operational measures of those activities should be collected. Then financial figures should be related to operational figures (e.g., what number of people, working what part of the year create what amount of personnel expenses, and produce what amount of "output"). Only at this level of detail can relationships be determined and impacts measured.

Finally, to do economic planning through forecasting, relationships must be accurately defined. Even the simplest economic forecasting requires a model. Therefore, enough must be known about the validity and reliability of the data to make it usable for forecasting purposes.

Although the amount of detail needed in a data series to be able to measure change over time is discretionary, the amount of choice is less than for the first two areas of analytic need described above. Lack of detail in this third area can severely distort results of even the most summary numbers. Therefore, if change over time and impacts are required and forecasting capability is desired, a relatively comprehensive set of data items is needed.

3.1.1.3 Analytical State of the Universe of Arts and Cultural Organizations

A major factor that impacts how NEA can use data is the extent to which analytic work has been done in the past on the universe of arts and cultural organizations. From the very beginning of our developmental work, we knew that certain artistic disciplines were well defined and that substantial analytic work had been performed in these disciplines. These included the performing arts disciplines of symphony orchestra, nonprofit resident theatre, opera, ballet and modern dance, and the museum discipline. For these disciplines, our goal was to develop comprehensive questionnaires which would provide data for a variety of analytical uses.

However, for other artistic and cultural disciplines, our knowledge was limited and the background materials we researched were sketchy at best. We gained enough of an understanding of the literary discipline to design a separate questionnaire; but, as for the other performing arts disciplines and other arts and cultural disciplines, we have not yet achieved the level of understanding necessary to design discipline-specific questionnaires, nor are these disciplines defined well enough at present to allow more than rudimentary analysis.

The varying states of knowledge about specific artistic disciplines impact both the type of analyses that can be performed and the data that can be collected.

To explain the problem facing us in data collection, we have developed a framework of artistic disciplines which categorizes them into three groups.

Group 1: Established Disciplines
Group 2: Defined Disciplines
Group 3: Undefined Disciplines

Group 1: Established Disciplines Artistic disciplines that fall within this group are well defined; the types of organizations that produce or present the art form are known; their current situation in terms of artistic activities, employment structures, and so on, is relatively standard; and, thus, annual data can be collected for purposes of economic trend analysis, assessment of economic change, and forecasting future economic conditions. The artistic disciplines that we consider as "Established" are:

- Museum
- Symphony Orchestra
- Theatre
- Opera and Musical Theatre
- Ballet and Modern Dance

Group 2: Defined Disciplines This discipline group is relatively well defined and the types of organizations that produce or present the art are known. However, the current situation of activities and employment patterns and other structural aspects is not known well enough to be able to start yearly collection of consistent data. The only artistic discipline that we presently consider as "Defined" is Literature (Literary Magazines and Small Presses).

Group 3: Undefined Disciplines Artistic disciplines that fall into this category are either 1) ones in which the type of art that is produced or the method of production or presentation is not clearly delineated into a unique and generally well accepted discipline, or 2) the types of organizations that produce or present the art are not well enough classified. There is little or no data on current artistic activities or employment patterns and, because of the lack of definition and classification, no consistent yearly data can be collected at this point.

The artistic disciplines that we consider "Undefined" include:

- o Chamber Music
- o Choral Music
- o Jazz
- o Ethnic Music
- o Other forms of musical presentation
- o Mime
- o Ethnic Dance

} Other Performing Arts

- o Media Arts Centers
- o Visual Arts Centers
- o Arts festivals
- o Neighborhood Arts Centers
- o Community Cultural Centers
- o Folk Arts groups
- o Crafts Organizations
- o Crafts Organizations
- o Artists' Cooperative/Collaboratives

} Other Arts and Cultural Organizations

Therefore, using this framework, there are eight "disciplines" grouped into three levels of sophistication in data collection. Exhibit 3-1 illustrates, by discipline group, our assessment of the state of knowledge of each of these eight disciplines. The current state of knowledge about a discipline has a direct impact on the level of analysis that can be performed. For instance, change over time and trend analysis presently cannot be done for any of the groups that fall under the "Other" Performing Arts and "Other"

STATE OF KNOWLEDGE ABOUT ARTS AND CULTURAL ORGANIZATIONS

	Disciplines and Group Categories							
	Estimated Disciplines (Group 1)					Defined Discipline (Group 2)	Undefined Disciplines (Group 3)	
Attributes of State of Knowledge	Museums	Symphony Orchestra	Theatre	Opera	Dance	Literature	(other) Performing Arts	(other) Arts & Cultural
Discipline Well Defined	Yes	Yes	Yes	Yes	Yes	Yes	Somewhat	Not At All
Types of Organizations (and other stratification factors) Well Understood	Yes	Yes	Yes	Yes	Somewhat	Somewhat	Somewhat	Not At All
Universe Size Known	Fairly Well	Fairly Well	Somewhat	Fairly Well	Somewhat	Somewhat	Marginally	Not At All
Current Situation Known (Current data on activities)	Yes	Yes	Yes	Yes	Somewhat	Marginally	Not At All	Not At All
Ability to Collect Consistent Yearly Data to Perform Trend Analysis, etc.	Fairly Well	Yes	Yes	Yes	Fairly Well	Marginally	Not At All	Not At All

Code: Highest ↕ Lowest

Yes
Fairly Well
Somewhat
Marginally
Not At All

Exhibit 3-1

Arts and Cultural categories, because not enough is known about their structure, the organizations themselves or their activities to be able to collect data without significant respondent burden and expense. Exhibit 3-2 presents the level of analysis that we consider possible for each of the eight disciplines, given the state of the knowledge about that discipline.

The level of analysis possible for, and the state of knowledge about, each discipline group within the universe of arts and cultural organizations have a significant effect on the approach selected for data collection. For the greatest impact given limited resources, the chosen approach should consider disciplines as separate analytical entities. Since data needs differ across disciplines—rigorous, comprehensive analysis is done almost entirely at the discipline level, not across disciplines—and thus, data collection for the Economic Data Series could progress in a single discipline independently of other disciplines.

The discipline-by-discipline concept of data needs provides NEA with an option of progressing at different rates for different disciplines. The focus of the Economic Data Series could be to build a data base for only established disciplines (our Group 1 disciplines). The focus could be to define disciplines and classify organizations, an activity that would center on the other performing arts and other arts and cultural organizations (our Group 3 disciplines). However, the principal criterion we used to evaluate data collection approaches was whether an approach will provide data to meet the current level of analysis possible for each of the artistic disciplines.

3.1.1.4 Factors Which Determine Response to Data Needs

For a particular data collection methodology to provide an adequate response to data needs, the coverage (representation) of the desired universe and the coverage of the required data items must be assessed. Each of these is discussed more fully below in relation to the Economic Data Series.

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LEVEL OF ANALYSIS POSSIBLE PER DISCIPLINE

	Established Disciplines					Defined Discipline	Undefined Discipline	
Level of Analysis	Museums	Symphony Orchestra	Theatre	Opera	Dance	Literature	(other) Performing Arts	(other) Arts & Cultural
Definition, Description and Classification of the Universe	x	x	x	x	x	x	x	x
Description of the Current Situation	x	x	x	x	x	Limited	More Limited	Very Limited
Measurement of Change over Time	x	x	x	x	x	Not Possible		

Exhibit 3-2

3.1.1.4.1 Coverage of Organizations in the Universe

A criterion that is crucial to accurate analysis of data is the clarity of definition of the universe or population of organizations from which one gathers data and its relation to the 'true' universe. This criterion is critical regardless of whether a full census of organizations or a sample survey is conducted. A true universe of arts organizations would include all organizations in the U.S. that produce or present art. At present, it is not possible to identify the full universe of arts organizations from existing sources. Therefore, we must use a universe that is accessible to us. Pragmatically, the universe is defined as a body of records or a file. The file may be in either a computer or manually accessible medium, but must contain information which will allow the organizations to be identified and, if possible, stratified by selected characteristics. In the case of the Economic Data Series, the file should, ideally, contain information regarding size and type of artistic endeavor for each organization.

There is no single file which contains all arts and cultural organizations in the United States. Each available file has one or more of the following limitations:

- inadequate definition and categorization of organizations
- exclusion of particular types of organizations
- variations in the purpose for which each was built
- other coverage limitations

The definition of the universe represented by the file used in the data collection effort must be complete enough so that conclusions drawn from the data will be applied correctly not only to the defined universe, but also to the true universe. According to this criterion, the "Request to IRS Only" data collection approach was found to be severely lacking, because its universe (the IRS Master File) omits many types of art organizations.

3.1.1.4.2 Coverage of Data Items Needed for Economic Analysis

The particular data items collected by a survey instrument determine the analytic uses to which the data can be put. The level of analysis that can be performed is directly dependent on the data collected. A set of data elements, as described in Section 2.1 and presented in full detail in Appendix A, was developed to provide NEA with Level 3 analytic capability: measurement of change and forecasting.

In summary, the data items which should be obtained through the Economic Data Series include the following:

1) Descriptive detail on the nature and complexity of the respondent organizations. These include artistic discipline, formal and informal structural relationships, functions and activity areas. (Along with geographical location and budget size, these constitute the stratification variables for tabulations of the data.)

2) Financial detail showing sources and amounts of revenue and support income; expenses; other fund activity and balance sheet information; as well as the extent, nature and value of in-kind contributions.

3) Supporting detail for interpreting the relationships between income and expense variables in terms of the resulting level of artistic activity or output. Areas of importance are characteristics of personnel, level and nature of artistic/cultural activity, prices, attendance/capacity, and other audience measures.

The following is a presentation in outline form of the principal data elements to be included in the Economic Data Series. Comments for each of the data collection approaches regarding coverage of data items are based on the inclusion or exclusion of these elements.

1) Descriptive:
   - o discipline
   - o structural relationships
   - o functions/activity areas

2) Financial:
   - o Revenue
     (detail)
   - o Support Income
     - public sources
       (detail)
     - private sources
       (detail)
   - o Expenses
     - personnel by function
       (detail)
     - non-personnel by function
       (detail)
   - o Other
     - surplus/(deficit)
     - fund activity (transfers, balances for all funds)
     - in-kind contributions

3) Operational:
   - o Personnel
     - types and numbers
     - employment status (FT/PT/per service)
     - wage rates
     - levels of output (time)
   - o Performance/Production/Program Activities
     - nature (types)
     - volume (numbers)
   - o Costs (prices)
   - o Capacity & Attendance (ticket sales, # seats available)

- Outreach/Accessibility
  - touring activity
  - educational activity
  - length of season, hours of operation
  - membership activity
  - other

The level of detail required is dependent upon which analyses are to be performed. Summary figures may be acceptable for general descriptions of the current situation, and of the larger universes. However, for measuring change over time and understanding causal relationships, significant detail is required. Furthermore, more detail will increase the validity and reliability of the data which, in turn, will enhance its usefulness for trend analysis and forecasting purposes.

3.1.2 Quality of Data

The second category of criteria against which we evaluated the data collection approaches is the level of data quality expected to result from each approach. Quality of data is represented in terms of the degree to which the data reflect the true values of the variables which are being measured. The quality of the data collected will determine its usefulness for addressing each of the information needs areas (desired levels of analysis).

Quality of data is assessed in terms of:

- consistent interpretation of instrument/item by respondents
- time period represented by the data provided
- compatibility of data maintained by respondents with data as structured in the survey instrument
- size and representativeness of the sample (when a sample is utilized)
- rate of response and characteristics of respondents in relation to nonrespondents (possible source of bias in results).

Survey instrument instructions, definitions and item wording will affect the degree to which the respondents interpret the instrument as was intended. If the interpretation is correct, the respondent's answers reflect reality.

The time period for which the data are reported affects the comparability of data collected across respondents and the usefulness of the data for analysis. Data collected from respondents for varying years can neither be compared nor tabulated together. The older the data, the less useful it will be unless data from all succeeding years is also collected.

The compatibility of the data items as structured and defined in the instruments with the data as maintained by the respondent, will affect the completeness and accuracy of reporting. If the respondent does not maintain data as requested, he/she may not provide the data required. Or, the respondent may provide data which either does not accurately represent the data requested or does not reflect 'reality' for that organization.

If a sample of organizations is utilized, the size of the sample directly relates to the reliability of the data collected. The smaller the sample, generally, the lower the reliability. The upper limit of the validity of a data item is determined by its reliability. For universe estimates to be accurate, they must be made from a sample which is unbiased (that is, representative of the intended universe).

In a similar fashion, an adequate number of organizations in relation to the total universe of organizations must respond for the data to be reliable. Additional inaccuracies may be experienced if organizations which do not respond to the survey instrument differ significantly from responding organizations on variables which are correlated with the variables being measured by the survey instrument.

3.1.3 Respondent Burden

The maximum acceptable level of respondent burden permissible for the survey is a key criterion which will limit the amount of data that can be collected and the level of data quality that can be achieved. Respondent burden can be reflected in two ways: individual respondent burden (time required to complete the instrument and answer inquiries) and total respondent burden (individual respondent burden summed across the total number of respondents).

Individual respondent burden, of course, can be lowered by reducing the amount of data collected and the number of times the respondent is asked to provide them. However, it can also be lowered by effectively designing the instrument and related procedures to facilitate response. The clearer the instrument and the closer it agrees with the data structure maintained by the respondent, the lower the level of burden. Total respondent burden, obviously, can be lowered by reducing individual respondent burden. It can also be lowered by limiting the total number of respondents through the use of a scientifically drawn sample.

In determining a data collection approach, a key issue is the amount of burden that is put on the individual respondents to fill out the questionnaire. Three aspects of the individual respondent burden issue are addressed below:

1) Amount of Burden By Level of Analysis For our first level of analysis, definition and classification of the universe, most of the data needed can be structured with "Yes/No" or "Check the most apropriate response" questions. This type of response seldom requires any thinking or work to provide, and the instrument can be filled out by the respondent at a first (and often only) reading. Therefore, the respondent burden for providing the data needed for this first level of analysis is minimal.

At the second level of analysis, description of the current situation, the amount of detail can vary from marginally more than was needed for the first level to very detailed data requiring calculations. Therefore, the burden on the respondent can vary from very light to very heavy, and this variance is discretionary according to the specific analyses desired.

Measuring change over time at the third level generally requires more detail than at the second level. As with the second level, the detail and, thus, the respondent burden is variable from light to very heavy. There are, of course, many structural ways to minimize respondent burden, such as asking for data in the way a respondent has it recorded (thus requiring no calculations) or using the data that a respondent has prepared for another source. Nonetheless, since this level does require the provision of quantitative detail, it will require some time spent in retrieving the data from the records.

2) Amount of Burden By Organization Size Another way to look at the issue of respondent burden is to recognize that not all organizations are in the same position to provide data. Respondent burden is a relative matter, and size of the organization is the single most important factor in determining whether an organization will have difficulty in providing data. Small arts organizations without paid administrative staffs are generally the least able to provide detailed data. Large arts organizations who usually have full time administrative staffs and adequate records are less burdened by an economic questionnaire than the smaller organizations.

3) Amount of Burden Versus Data Collection Costs A third aspect of respondent burden is whether the respondent assumes all the burden or whether those who are gathering the data assume some of it. The design of the instrument, the degree to which data elements are defined and the extent of resolution of individual problems all affect respondent burden. The more burden assumed by the data collectors in terms of follow-up to assure data quality, the higher the cost.

Our evaluation of data collection approaches will include both total respondent burden and individual respondent burden. Of course, the objective of any approach would be to have high quality data meeting all the needs, while having low respondent burden.

3.1.4 Cost

The cost of data collection is, of course, the other limiting factor. An ideal is to collect the greatest volume of data of the highest quality for the lowest cost. Data collection costs are associated with:

- method of data collection (direct response/secondary source)
- period of data collection
- number of respondents/forms
- quantity of data collected
- mailout, followup and processing considerations
- level of analysis desired

These impact upon the level of staff involvement in:

- development of data collection and processing materials
- procedural design work
- mailout and receipt of forms
- nonrespondent followup
- manual editing
- computer editing
- error resolution
- tabulation and analysis of data

The level of effort required and related costs for each of these activities is directly determined by the minimum acceptable level of data quality. The labor intensive tasks (nonrespondent followup, and manual editing and error resolution) are needed in substantial amounts to ensure that data of high quality are obtained. These factors have been considered in evaluating the approaches in terms of cost.

3.2 DATA COLLECTION APPROACHES

The approaches which were evaluated during the course of the Phase I developmental effort in terms of their acceptibility include:

- Full universe (all organizational applicants) and fully detailed questionnaire
- Sample from universe and fully detailed questionnaire
- Full universe and minimally detailed questionnaire
- Sample from universe and minimally detailed questionnaire
- A combined approach incorporating features from the above

The first four approaches are discussed below in terms of the criteria described in Section 3.1.

3.2.1 Approach 1 - Full Universe and Full Questionnaire

Initially the EDS was directed toward surveying the full universe of organizational grant applicants from the Grants Management System with a detailed questionnaire gathering comprehensive financial, operational and general information. The universe turned out to include approximately 5,000 organizations.

This approach provides full coverage of the target universe of organizations and data items. Using specially designed questionnaires, coupled with thorough followup for error correction, the timeliness and quality of data expected is quite good. Follow-up under this option for nonresponse and error correction would be quite costly and achieving a high response rate would be difficult. This full data collection effort meets all the information needs of NEA and would provide a high quality data series. However, the total and individual respondent burden is very heavy. The respondent burden coupled with the high cost of such a data collection (especially since the universe is 5,000, rather than the originally estimated 2,500) renders this option unacceptable. The benefits derived from the data collection can not be justified in light of the respondent burden and cost.

3.2.2 Approach 2 - Sample From Universe and Full Questionnaire

Consideration was given to using the full, comprehensive questionnaire with a sample of arts and cultural organizations, rather than with the entire universe. The adequacy of coverage of the organizations when a sample is employed depends, of course, on the representativeness of the sample. Although the issue of representativeness might be left to selection of a random sample, it is known that sample representativeness improves as more is known about the universe from which the sample is drawn. For some disciplines, e.g. other arts and cultural, the representativeness of the sample and, therefore, the coverage of the sample might be adversely affected.

Since the same questionnaire as proposed in Approach 1 would be used, the coverage of items and quality of data would be as good. In fact, given that a sample is employed, quality of data could be improved because the smaller number of organizations would allow for more nonrespondent follow-up and error resolution.

The individual respondent burden is as heavy as under Approach 1. However, total respondent burden is reduced proportionally as the sample is reduced. Reduction in total respondent burden is one of the primary reasons for the use of samples in surveys. Another reason is cost. Reducing the number of organizations to be surveyed lowers some variable costs associated with the survey (respondent contact, questionnaire processing, editing, etc.). The costs are not reduced proportionately, however, since there are certain fixed costs associated with the total survey process regardless of sample size (development, data analysis, and reporting).

Although from the practical standpoint of cost, the use of a sample is preferable to the full universe in Approach 1, the heavy individual respondent burden for many applicants with the full questionnaire, leads to rejection of Approach 2.

3.2.3 Approach 3 - Full Universe and Minimal Questionnaire

Approach 3 is similar to the first approach in that the full universe of arts and cultural organizations on the Grants Management System would be surveyed. However, instead of using a full, comprehensive questionnaire which would gather detailed financial, operational and descriptive data, only descriptive and base-line financial data would be collected.

This minimally detailed questionnaire would fully cover the range of information which could be collected, but would omit any subsidiary detail. The overall quality of the data may be acceptable for Level 1 analysis and possibly for Level 2 (minimally). However, the quality of the base-line financial data, without certain operational data to help explain it, may be difficult to assess.) Furthermore, Level 3 analysis, accurate measurement of change over time, would be impossible with only the base-line data.

The reduction in individual burden is the most attractive feature of this approach. Total respondent burden is also reduced even though the full universe is surveyed. Variable costs related to processing time per questionnaire are somewhat reduced. However, since a full universe is surveyed, costs remain high in terms of setting up the file and processing the amount of information secured from the survey.

The element which causes this approach to be unacceptable is its inability to meet NEA's expressed analytical needs. For the disciplines about which little is known, the limited information collected is probably appropriate, since the current, short-term goal is simply to describe these organizations. However, for the established disciplines, more information is called for than the minimal questionnaire would provide. As an approach to use across all disciplines this alternative is not acceptable, particularly considering the costs associated with surveying all organizations.

3.2.4 Approach 4 - Sample of the Universe and Minimal Questionnaire

Approach 4 modifies Approach 3 by collecting data only from a sample rather than the full universe. This approach eliminates the objection to Approach 3 regarding the costs associated with surveying all organizations. However, the lack of information provided to NEA from a minimal questionnaire is still a major concern. Again, the minimal data may be basically acceptable for the less well specified disciplines, but is totally unacceptable for the more established disciplines for which more comprehensive data analyses are possible. This approach, in a modified form for a subset of the universe, is presented later as an acceptable approach.

3.2.5 Development of a Combined Data Collection Approach

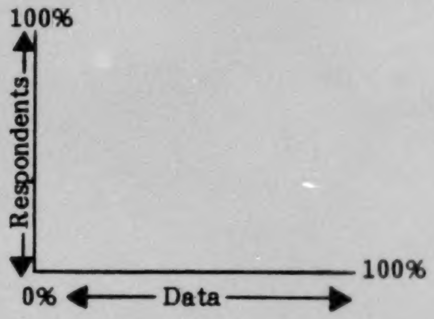
Since the four approaches were found to be unacceptable given the criteria, we had to develop a combined approach which would overcome the three problems presented by the other approaches:

- too heavy a response burden
- too high a cost
- inadequate response to the analytic needs of NEA

In examining the problems, we came up with the following model.

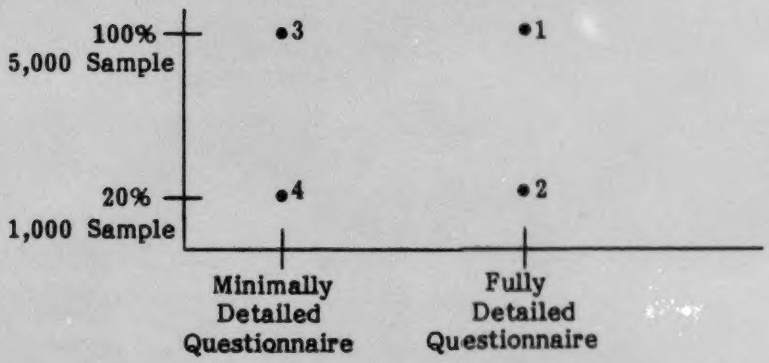
3.2.5.1 Model for Designing an Approach

To develop a combined data collection approach, we sought to answer this question: To perform the desired analyses, i.e., to meet varying levels of analysis for different disciplines, how best can data quality be maximized and respondent burden minimized given the resources available (a cost constraint)? As stated before, the quality of the data required is predetermined in part by the desired analyses, while respondent burden is determined both by the number of respondents selected within the universe and the nature and the amount of data requested from them. Therefore, the two factors that are adjustable are the number of respondents and amount of data requested. These two variables can be pictorially explained by the use of a graph. One side represents the number of respondents from whom data can be collected, and the other the amount of information that can be collected to meet the data needs of the study:

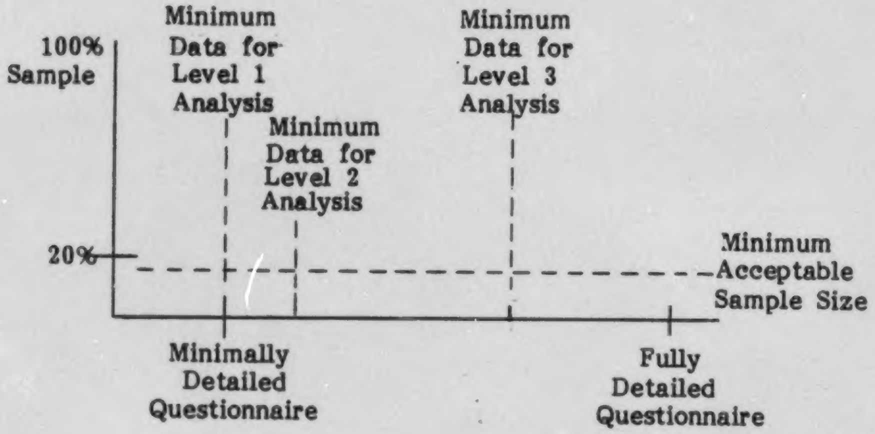


In choosing a data collection approach, the number of respondents (sample size) is the most flexible variable. It directly impacts cost and total respondent burden. The amount of data to be collected and the manner in which it is collected are the principal determinants of individual respondent burden and are not very flexible once the type of analysis desired is determined.

Using this graph, we positioned the four approaches as shown:



Approaches 1, 2 and 3 are unacceptable in terms of cost and respondent burden. Approach 4 does not meet data needs. Therefore, the objective is to move along the two axes far enough to no longer have an unacceptable position. The sample size is a highly flexible variable as long as it does not fall below about 15 to 20 percent. The amount of data, however, is not as flexible because it is determined by the analytic needs of NEA. Furthermore, since there are different levels of analysis for different disciplines, there is not one minimally acceptable data level, but three. The graph below shows the minimums for both axes.



3.2.5.2 Approach 5 - The Combined Approach - Sample from Universe Discipline-Specific Questionaires Incorporating the Form 990

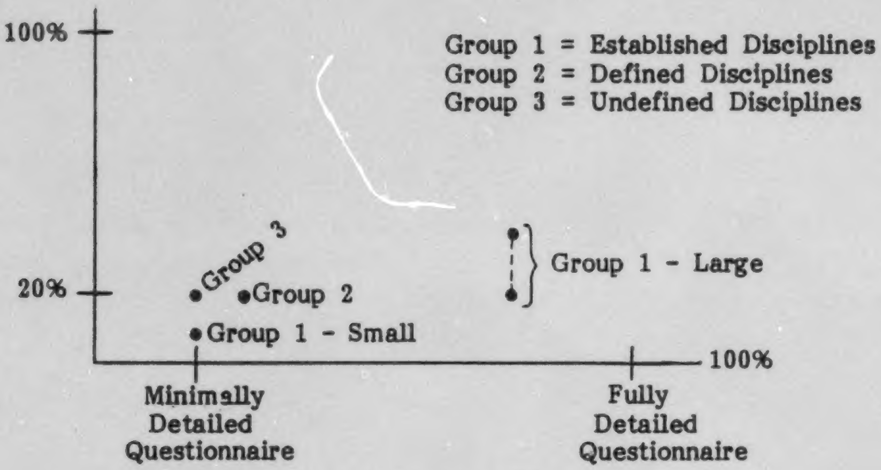
Since NEA expressed great concern about reducing respondent burden, this combined approach incorporates the minimum data needed for each level of analysis. The approach takes as high a sample as resources allow, about a 25 percent sample of applicants. To maximize the quality and the future analytic capability of the Economic Data Series, the combined approach varies the sample size and the amount of data gathered by discipline.

The questionnaires are designed to collect only the information which (1) the organizations in a given discipline are readily able to provide and (2) NEA and other users can currently analyze, given the state of knowledge of the discipline. Thus, the large organizations in the more established disciplines are asked to provide the greatest detail (financial, operational and descriptive data). Accordingly, the most comprehensive analyses (Level 3) are possible for these organizations. On the other hand, the smaller and less well defined organizations are asked to provide only descriptive and base-line financial data. Analyses possible for these organizations are limited primarily to Level 1 description and definition. However, since little is known about these organizations, the data analyses will provide the currently needed and useful information.

The sample design is structured to reflect the level of analysis required for the three discipline groups described earlier. The large established organizations are sampled at a higher rate to provide the fullest data on those organizations which also represent a higher proportion of the total arts budget than their number in relation to the universe. The smaller, less well defined organizations will be selected at lower rates since the data analysis goals are more modest. The respondent burden, as perceived by the organization, is thereby minimized. The large established organizations, which maintain detailed records, are able to readily provide the comprehensive data requested. The smaller less well established organizations, which have less sophisticated records, are asked to provide a minimum of information.

In order to further reduce burden, respondents are offered the opportunity to submit a copy of their most recently prepared IRS Form 990 in lieu of completing most of the financial portion of the questionnaire. For the organizations who have filed a Form 990, including their form with the otherwise completed questionnaire will reduce the financial section by 90 to 100 percent, depending on the discipline. For those organizations who would not have filled out a 990, a complete financial section to the questionnaire will be provided. This financial section will be discipline-specific and much less detailed than the Form 990. The quality of Form 990 data is acceptable only if adequate follow-up to respondents is performed to verify and explain the data gathered.

With this approach, the information needs appropriate for the various disciplines are met, while only the information which the organizations can most easily provide is requested. Respondent burden and cost are kept to a minimum while data quality is maximized. In terms of our model, this combined approach would be positioned on our graph as follows:



The approach described above provides a means for initating data collection. It provides the foundation for longitudinal data collection for the large, well established organizations. Built into it is the capacity to raise the level of analysis for other organizations each year as more is known about the less well established disciplines. As more is learned, more specific data can be collected in the future by tailoring the questionnaires to the recordkeeping systems of these organizations. Thus, more refined data necessary to meet the higher level data analyses can be collected without adding to perceived respondent burden.

Thus, the recommended approach yields the greatest amount of information, at the least cost and respondent burden and forms the basis for a continually improved data collection in later years.

3.3 SAMPLE DESIGNS

As discussed in Section 2.6.2, a draft design was prepared based on a sample size of 2,500 organizations. It was modified after learning that the cost was beyond the resources available and that respondent burden concerns were stronger than realized. The sample size in the final design was reduced to 1,200 and the structure of the proposed sample was slightly altered to maximize response to analytic needs and data quality, while minimizing burden and costs within the limits of the smaller sample size. The details of the preliminary design and of the final design are presented below.

3.3.1 Preliminary Sample Design

The preliminary sample design was established to yield a total sample of approximately 2,500 arts organizations distributed across the following categories:

- Museums
- Performing Arts Organizations
    - Symphony Orchestra
    - Theatre
    - Opera
    - Dance
    - Other
- Literature
- Other Arts and Cultural Organizations

Since the goals for data analysis were most ambitious for museums, symphony orchestras, theatre, opera, and dance, analysis for these organizations would be based on detailed data regarding financial, operational and organizational characteristics which would be used to describe the universes and the current situation as well as provide estimates for measurement of trends in future years. Those organizations in the established disciplines have been referred to as Group 1 organizations. Detailed analyses are possible for these disciplines because their characteristics are already fairly well known. The sample was designed to include a greater proportion of the organizations in these disciplines. Approximately 75 percent of these organizations were to be sampled.

For Group 2 organizations which originally were to include organizations in the literature and other performing arts categories, the data analysis goals were more modest. The aim was to describe financial, operational and organizational characteristics at a more general level of detail. The proportion of the universe of literature and other performing arts organizations to be sampled is less than for Group 1 organizations. Approximately 50 percent of these organizations were to be sampled.

Finally, for the other arts and cultural organizations originally classified as Group 3, only minimal financial and general organizational data would be gathered and directed toward providing a description of the universes which they represent (Level 1 analysis). Approximately 25 percent of these organizations were to be selected.

The sampling rates shown in Exhibit 3-3 represent the sampling rates which were established for the three groups. A fairly small proportion of the organizations in each discipline represent a disproportionately large percentage of the arts revenues of that discipline. Therefore, these organizations whose budgets were estimated to be in excess of a specified amount were identified and were included in the sample. The budget level cutoff to be used for determining the sampling rates would be varied by discipline. The remaining organizations in each discipline would be selected at a rate which would yield the total expected number of organizations. Therefore:

Preliminary Design

SAMPLING FROM THE GMS MASTER FILE

	Approximate Number in Universe	Sampling Rate	Approximate Expected Sample Size
GROUP 1			
Museum	700	.75	525
Symphony Orchestra	280	.75	210
Theatre	580	.75	435
Opera	120	.75	90
Dance	360	.75	270
GROUP 2			
Other Performing Arts	640	.50	320
Literature	300	.50	150
GROUP 3			
Other Arts & Cultural	2,000	.25	500
TOTAL	5,000		2,500

Exhibit 3-3

$$X_u - X_{uc} = X_{u-c},$$

$$X_s - X_{uc} = X_{as}$$

and

$$\frac{X_{as}}{X_{u-c}} = SR_u$$

Where:

X_u = Number of organizations in the u^{th} discipline of arts organizations.

X_{uc} = Number of organizations selected with certainty in the u^{th} discipline or organizations.

X_{u-c} = Number of organizations in the u^{th} discipline of arts organizations less those selected with certainty.

X_s = Number of organizations expected in the sample in the u^{th} discipline of arts organizations.

X_{as} = Number of additional organizations to be selected in the u^{th} discipline of arts organizations.

SR_u = Sampling rate for noncertainty organizations in the u^{th} discipline of arts organizations.

A stratified random sample was devised utilizing geographic region, artistic discipline and budget size as stratification variables.

3.3.2 Final Recommended Design

Due to a request that the level of data detail to be collected from small organizations in established disciplines be kept to a minimum, and the application of existing budget constraints, the sample design was revised to yield a sample of 1,200 organizations distributed slightly differently across the universe of organizations.

Data analysis goals were modified for the established disciplines (Group 1): museum, symphony orchestra, theatre, opera and dance. Group 1 was divided into two subgroups: Group 1 - large organizations, and Group 1 - small organizations. It was decided that the most comprehensive financial, operational and organizational data will be collected only for the large organizations in Group 1. For those smaller organizations in Group 1, minimal financial, operational and organizational data will be collected.

Group 2 was restructured to include only organizations in the discipline of literature. For these organizations minimally detailed financial, operational and organizational data will be gathered. Organizations in the other performing arts disciplines were added in with the other arts and cultural organizations to form a new Group 3. As with Group 2, only minimal financial, operational and organizational data will be gathered from these organizations.

The sample design was restructured to reflect these changes in the data analysis goals.

Organizations in Group 1 with budgets exceeding an amount to be determined for each discipline will be selected with certainty. It is estimated that approximately 400-500 large organizations will be sampled.

For organizations in the literary discipline (Group 2) and other performing arts and other arts and cultural disciplines (Group 3) the proportion of these organizations to be included in the sample will be less than that of large organizations in Group 1. Approximately 20 percent of the Group 2 and Group 3 organizations will be sampled, or approximately 600.

Those organizations in the established disciplines falling below the budget cut-off set for large Group 1 will be selected at a rate to yield enough organizations to fill the total sample size of 1,200. Therefore, since the larger organizations in Group 1 will total between 400 and 500 and Group 2 and Group 3 organizations approximately 600, the sample size for smaller organizations in Group 1 will range between 100-200 organizations.

The sample will be drawn from the universe of arts organizations defined as those which apply to the National Endowment for the Arts during a twelve month period. The universe is operational in the form of a magnetic tape file, which is the Master File in NEA's Grants Management System (GMS). Although these organizations do not represent the universe of arts organizations in the United States in any rigorously defined statistical sense, the use of the applicant universe offers several advantages:

- It provides a reasonably clean and defined universe of a broad spectrum of the arts.
- Some information is available on the file about the organizations.
- The organizations with the greatest impact, economically, on the arts are included on the file.

Therefore, even though the file cannot be said to represent "the" universe of arts organizations, no other source exists of "the" universe. The GMS Master File provides a starting point from which universe estimates can be made and then compared to other data available.

Our preliminary research with the GMS Master File indicates that approximately 5,000 different organizations apply to the NEA for grant support over a 12 month period. Categorizing these organizations according to our eight disciplines requires some judgments to be made along the way. However, based on our analysis, the 5,000 organizations appear to be distributed across the eight disciplines as shown in Exhibit 3-4. The proportion of the universe to be selected and the expected sample size for each are also shown in Exhibit 3-4.

The large Group 1 organizations are selected with certainty (100 percent). The Group 2 and Group 3 organizations are selected at a rate of .20 (one-fifth). The small Group 1 organizations will be selected at a rate to fill the total sample size of 1,200 after large Group 1 and Groups 2 and 3 organizations have been selected. Therefore:

$$X_T - X_{1L} - X_{2/3} = X_{1s}$$

$$SR_{1s} = \frac{X_{1s}}{X_{1S}}$$

Where:

X_T = Total organizations in sample ($X_T = 1,200$)

X_{1L} = Large Group 1 organizations in sample

X_{1s} = Small Group 1 organizations in sample

$X_{2/3}$ = Group 2 and Group 3 organizations in sample

SR_{1s} = Sample rate for small Group 1 organizations

X_{1S} = Small organizations in the Group 1 universe

Final Design

SAMPLING FROM THE GMS MASTER FILE

	Approximate Number In Universe	Sampling Rate	Approximate Expected Sample Size
GROUP 1 - Large Established			
Museum	100	1.00	100
Symphony Orchestra	90	1.00	90
Theatre	120	1.00	120
Opera	60	1.00	60
Dance	50	1.00	50
GROUP 1 - Small Established			
Museum	600	.12	72
Symphony Orchestra	190	.12	23
Theatre	460	.12	55
Opera	60	.12	7
Dance	310	.12	37
GROUP 2 - Defined			
Literature	300	.20	60
GROUP 3 - Undefined			
Other Performing Arts	640	.20	128
Other Arts & Cultural	2,000	.20	400
TOTAL	5,000		1,200

Exhibit 3-4

For universes selected at a rate less than certainty (Groups 2 and 3), a stratified random sample design is proposed, utilizing geographic region (number to be determined), artistic discipline (8 categories) and budget size (2 categories) as stratification variables.

Consideration will be given to varying the number of regions by discipline to correspond with traditional breakouts for the established disciplines and a standard four region stratification for other disciplines. An alternative would be to use the standard four geographical regions for all disciplines.

In order to prepare the GMS file for sample selection, the following will be performed:

1. List the applicants in alphabetical order for the 12 months from the date of the listing.

2. Remove ineligible and duplicate organizations from the list. (Our experience shows that over 50 percent of the organizations on the original list are removed because they are not eligible or have applied more than once.)

3. Make initial designations of organizational type (8 disciplines) and budget size (2 categories). Enter these categories in the file.

4. Sort file by program to which applied and distribute to the appropriate Endowment programs identified. Request that the program staff review organizational type and budget size designations, revise them and add type and budget size designations for organizations not already coded in Step 3, i.e., those that are problematic.

5. Enter correct organizational type and budget size codes into the file.

In preparation for the selection of the samples, the GMS Master File will be sorted by region, discipline and budget size. The file then will be stratified as shown below with sample rates as indicated in parentheses.

Region 1

Museums

Group 1 - Large Budget Size	____	(1.00)
Group 1 - Small Budget Size	____	(SR_{1s} Museums)

Dance

Group 1 - Large Budget Size	____	(1.00)
Group 1 - Small Budget Size	____	(SR_{1s} Dance)

.
.
.

Other Arts & Cultural - Group 3 ____ (.2)
Budget Size (Stratification variable only)

.
.
.

Region n

Weights will be prepared for the sample to provide for universe estimates. Weights for responding organizations will equal the inverse of the sampling fraction adjusted for nonresponse by strata.

3.4 OUR PROPOSED APPROACH

3.4.1 Overview

Our proposed approach for EDS data collection, which is described below, is an expansion of Approach 5 as detailed earlier. It includes all types of organizations applying to the National Endowment for the Arts whose primary function is to produce and/or present art or culture. These organizations will be surveyed according to discipline. Service organizations and public granting agencies such as state arts councils will be excluded. Therefore, we plan to use a uniform methodology to perform eight separate data collections; one for each of the following disciplines:

Museum
Symphony Orchestra
Theatre
Opera
Ballet and Modern Dance
Literature
Other Performing Arts
Other Arts and cultural Organizations

We propose to collect financial, operational and organizational data at a level of detail that seems appropriate to the discipline, does not unduly burden the respondent population, and provides NEA with the highest level of analysis, given the state of knowledge about that discipline. There will be two levels of detail, one with more detail for large organizations in Group 1 established disciplines, and one with less detail for all other organizations.

Our methodology is to survey directly a selected sample of organizations within each of our eight disciplines using NEA's Grants Management System (GMS) as our universe source. We will ask organizations

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to submit a copy of their IRS Form 990 and to fill out a questionnaire specifically designed for that discipline which asks for data not provided on the Form 990. All questionnaires will be designed with a uniform format, but will vary in length and level of detail. (The Form 990, "Return of Organization Exempt from Income Tax," is required of a majority of arts organizations and is subject to inspection by the public.)

Since our approach minimizes respondent burden by asking simpler and fewer questions, to ensure a high level of data quality our methodology includes a significant amount of follow-up work to resolve errors or inconsistencies.

3.4.2 Sample Design

In each of the Group 1 disciplines, we will survey all larger organizations over a certain budget size (to be determined for each discipline). Our estimate is that this approach will reach the organizations that represent from 60 percent to over 90 percent of the total dollars spent by organizations in the discipline. In the other disciplines (Groups 2 and 3) we will draw a sample of 20 percent. Finally, depending on the number of organizations which are chosen in these two samples, we will add a sample of smaller organizations (as determined by budget size) in the Group 1 disciplines to reach the maximum number that we can survey given cost limitations, i.e., 1,200 organizations. Based on gross estimates of universe sizes, we expect to sample:

- 400 large organizations in Group 1
- 600 organizations in Groups 2 and 3
- 200 smaller organizations in Group 1

3.4.3 Level of Data Detail

We will request only data needed to perform the type of analysis that is appropriate to each discipline. The Group 3 disciplines—those covered in our "Other" Arts and Cultural and "Other" Performing Group—are not defined in a way that systematic collection of economic data can presently be done. Furthermore, the amount of detail to be gathered is limited by their capability for providing it. Therefore, for this group, we will ask general questions with minimal or no detail which will be designed primarily to permit their classification into disciplines and into appropriate organizational categories.

The Group 2 discipline, Literature, is better defined but consists of small organizations in terms of budget size. Although one could use a questionnaire that collects detailed data, the burden on these smaller organizations would be high. Therefore, we will collect the general data needed from all organizations plus minimal operational data so that some characteristics other than total expense budget size can be determined.

For Group 1 disciplines—the established ones in which the collection of detailed data is appropriate—we will collect two levels of detail based on the size of the organization and the amount of burden that can thus be assumed by the respondent. The small organizations will be asked only for minimal detail. This will be at a level comparable to Group 2 (Literature) and the Group 3 disciplines. Since the big organizations (defined by different budget levels in different disciplines, but in all cases larger than $150,000) are better equipped to complete a more detailed questionnaire, we will request more specific information in the financial and operational sections. However, to minimize the burden on this group, we will ask for the minimum number of data items necessary to accurately measure changes over time.

3.4.4 Use Of The Form 990

To further reduce respondent burden, we will incorporate the IRS Form 990 since many organizations are required to file one. The IRS Form 990 provides all the financial detail we need for the Literary, Other Performing Arts and Other Arts and Cultural disciplines, and for the smaller organizations in the established disciplines. The Form 990, however, does not provide adequate financial detail for the larger organizations. It provides no operational detail and almost no general organizational information. Therefore, for each discipline, we will ask the minimum number of additional items necessary to achieve the level of analysis appropriate for that discipline.

For the organizations that do not file a Form 990, we will have a financial section that is a very abbreviated version of the 990 and is designed for the discipline in question. These would include arts and cultural organizations whose total income is under $10,000; ones that are part of a larger non-arts organization or under a government body, and others who, for a variety of reasons, have not filed a Form 990.

3.4.5 Use of Discipline-Specific Questionnaires

Each of the eight disciplines will be surveyed through a separate questionnaire designed specifically for that discipline and, in the case of the five established disciplines, designed for the size of the organization ('large' and 'small'). The reason for using separate questionnaires is to reduce the length of the questionnaire for any specific group and thus reduce respondent burden. In the case of the Other Arts and Cultural discipline, we obviously must ask questions that cover all the types of organizations in that category. Thus, this questionnaire will appear to be longer than the other discipline-specific ones with minimal detail. However, because of the minimal amount of quantitative detail requested in the operational section, no subsidiary quantitative detail in the financial section, and the skipping of questions irrelevant to a particular type of organization, this questionnaire will not take long to complete.

Also, because we are asking for minimal detail from our sample of small organizations in the Group 1 disciplines, we will be able to incorporate small symphony orchestras, theatres, dance companies and operas into the "other" performing arts questionnaire. This will save on data collection costs while not creating any additional respondent burden. For small museums, we will develop a separate instrument (a reduced version of the large museum questionnaire), because they are significantly different from performing arts organizations. Therefore, we propose to use nine separate instruments which will be finalized early in Phase II and are reflected in Exhibit 3-5.

3.4.6 Concern for Data Quality

Our experience from working on Contract NEA PC 80-29, the Study of the Growth of Nonprofit Arts and Cultural Organizations in the Decade of the 1970's, has taught us that high quality and consistent data is an absolute necessity to be able to measure change in an industry. When data items change from year to year, when inadequate detail is asked, when the definitions lack rigor, when the organizational entity is not known, one cannot be sure that the measured results are accurate. Consequently, one is not sure whether one is witnessing a change in the industry or only a change in which organizations or components of organizations have been included.

To meet this concern for data quality, we will expend a significant effort in following up on inconsistencies, resolving errors, and checking on any anomolies. This follow-up work is especially important during the first year of data collection and can be expected to decline in following years as NEA becomes more experienced with the data base. This activity will never completely disappear, but the experience of those service organizations which have performed high quality data collection has shown that follow-up activities decrease with continued experience (on the part of both the collecting agency and the respondent) in data collection.

RELATIONSHIP OF QUESTIONNAIRES TO DISCIPLINES

	Disciplines and Organization Size												
	Museums		Symphony Orchestra		Theatre		Opera		Dance		Literature	Other Performing Arts	Other Arts & Cultural
Questionnaires	Large	Small	Large	Small	Large	Small	Large	Small	Large	Small			
Detail Museum	x												
General Museum		x											
Detail Symphony Orchestra			x										
Detail Theatre					x								
Detail Opera							x						
Detail Dance									x				
General Performing Arts				x		x		x		x		x	
General Literature											x		
General Arts & Cultural Organizations													x

Exhibit 3-5

3.4.7 Summary

In summary, our recommended approach is to:

- survey all disciplines;
- sample organizations within each discipline to reduce both overall respondent burden and cost;
- request data appropriate for the highest level of analysis possible for a given discipline group;
- incorporate the IRS Form 990 to reduce individual respondent burden;
- request the minimum number of data items and detail necessary to provide the proper level of analysis, thus keeping response burden to a minimum;
- use a separate instrument for each discipline to reduce individual respondent burden; and
- perform sufficient follow-up and error resolution to ensure adequate data quality.

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IMPLEMENTATION OF AN ANNUAL ECONOMIC DATA SERIES ON ARTS AND CULTURAL ORGANIZATIONS

FINAL REPORT ON PHASE I

VOLUME 2

APPENDICES

FINAL

October 28, 1981

Prepared for:

Research Division
National Endowment for the Arts

In Accordance With
Contract NEA PC 79-22

By:

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FOREWORD

This report was prepared in accordance with the requirements of contract NEA PC 79-22 by members of the Informatics project team: Sandra L. Daughton, Research Associate; Mary G. Peters, Arts Consultant and Charles A. Darby, Project Director, with contributions from John D. Francois, Systems Analyst.

The Report is presented in two volumes. Volume 1 contains the narrative description of the developmental work performed in Phase I and our final proposed approach for Phase II, data collection. Various project deliverables and supporting documentation are included as appendices in Volume 2.

In the performance of this work, we gratefully acknowledge the guidance of Harold Horowitz, Director, and Thomas I. Litkowski, John A. Shaffer and Thomas F. Bradshaw, Project Officers of the Research Division of the National Endowment for the Arts. We are especially appreciative of the time and effort spent in assisting us by numerous persons from NEA's programs, participating pretest organizations and key service organizations.

Finally, a special 'thank you' is extended to Evelyn Swarr for the superb typing services she has so skillfully and patiently provided throughout the project. Her interest in a quality product has enabled us to maintain high standards in the preparation of all project deliverables. We also extend our appreciation to Teri Miller, who assisted in typing this Final Report.

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- Publication Organizations
- Multi-Purpose Questionnaire

DRAFT

ANNUAL ECONOMIC DATA SERIES

Definitions of data elements to be collected for performing arts organizations.

I. TOTAL OPERATING INCOME (A+B+C)

A. Earned Income (1+2)

1. Income from admissions (a+b+c)

   a. Main season single ticket income
   -Total single ticket receipts, excluding admissions taxes. Includes receipts for all performances held during the main season which can be verified by ticket sales.

   b. Main season subscription series income
   - Total subscription series receipts, excluding admissions taxes. Includes subscription income from performances held during the main home season only. Includes receipts for all subscription series plans for the main season.

   c. Other performance ticket income
   - Total income, excluding admissions taxes, from all other performances for which the organization sold tickets. Includes all other performance income for which tickets were sold whether in the main hall, in the local area, or on tour. DOES NOT INCLUDE INCOME FROM PERFORMANCES CONTRACTED FOR BY A SPONSORING ORGANIZATION.

2. Other Earned Income (a+b+c+d)

   a. Government Contracted Income
   - Income from performances or services held as a result of contractual arrangements with Federal, State, or local government, for which the organization did not charge admissions.
   -- Federal
   -- State
   -- Local
   Includes income whether the services were provided at home, in the local area, or on tour. DOES NOT INCLUDE GOVERNMENT GRANTS OR CONTRIBUTIONS FOR GENERAL OPERATING PURPOSES, REPORTED BELOW.

b. Other Contracted Income
- Income from performances or services held as a result of contractual arrangements with sources other than the government, for which the organization did not charge admission. Include income whether the performances were held at home, in the local area, or on tour. DOES NOT INCLUDE GRANTS OR CONTRIBUTIONS FOR GENERAL OPERATING PURPOSES, REPORTED BELOW.

c. Income from Recordings and Media
- Income from recording, film, radio, television, and other media for royalties, subsidiary rights, and residual fees.

d. Other earned income
- Income received from the sale of food, concessions, gifts, libretti, programs, etc., EXCLUDING ANY SALES OR EXCISE TAXES.

B. Unearned Income (1+2)

1. Private Grants and Contributions (a+b+c+d+e)
Grants, contributions, and other support received for use by the organizations in current operations. Includes funds received from benefits and fundraising events, as well as contributions from individuals and businesses.

a. Individual
- Total income received from individual contributions resulting from annual maintenance funds or memberships drives, including annual membership fees.

b. Business
- Total contributions received from corporations, partnerships, proprietorships, business associations, or company foundations. DOES NOT INCLUDE INCOME FROM CONTRACTUAL SERVICE ARRANGEMENTS WITH BUSINESS ORGANIZATIONS, REPORTED ABOVE.

c. National Foundations
- Total income from national foundations that can be used for current operations.

d. United Arts Funds; Special Fundraising Events
- Total income from combined or United Arts funds campaigns; and from special benefits, balls, and other special fundraising events.

e. Other Private Grants and Contributions

2. Income from Government Sources
   - Grants and contributions received from government agencies for use in current operations. EXCLUDES INCOME RECEIVED FROM GOVERNMENT AGENCIES RESULTING FROM CONTRACTUAL SERVICES AGREEMENTS, AS REPORTED ABOVE.

   a. Local Government
      - Total income received from municipal, county and other local government agencies, including city or county arts councils.

   b. State Government
      - Total income received from state government agencies for use in current operations, including funds from the state arts council and other state government agencies.

   c. National Endowment for the Arts
      - Total income received from the National Endowment for the Arts for use in current operations.

   d. Other Federal Government
      - Total income received from other agencies of the Federal government for use in the current operations of the organization.

C. Other Operating Income

1. Endowment Funds Used as Operating Income
   - Total amount of income earned from endowment funds that was used for current operations.

2. Transfers From Endowment Funds
   - Total amount of endowment funds themselves used or transferred to provide current operating income.

II. TOTAL OPERATING EXPENDITURES (A+B+C)
- The total expenditures of the organization during the year for current operations, including surpluses or deficits incurred.

A. Personnel Expenses (1+2)

1. Regular or Seasonal Personnel (a+b+c+d)
   - Total salaries and fees including fringe benefits paid to full and part-time personnel who were

employed on a regular, seasonal, and/or annual basis. DO NOT INCLUDE SALARIES PAID TO PERSONNEL HIRED ON A PER SERVICE OR PER PERFORMANCE BASIS; DO NOT INCLUDE SALARIES PAID TO GUEST PERFORMING ARTISTS.

a. Administrative/Supervisory Personnel
   - Total salaries and fees including vacation paid to all full and part-time managers, supervisors, and administrators of the organization.

b. Artistic/Professional/Production Personnel
   - Total salaries and fees including vacation paid to all full and part-time artistic, professional, and production personnel employed on a regular, seasonal, or annual basis; in the following personnel categories:

   (1) Performing Artists (e.g., actors, musicians, etc.)

   (2) Other Artistic Personnel (e.g., directors, choreographers, etc.)

   (3) Production Personnel (e.g., set designers, lighting crew, etc.)

c. Secretarial/Clerical/Support Staff
   - Total salaries and fees including vacation paid to all full and part-time secretarial, clerical, and other support staff (e.g., ushers)

d. Maintenance/Custodial/Departmental Personnel
   - Total salaries and fees including vacation paid to all full and part-time maintenance, repair, custodial, or janitorial personnel.

2. Non-Regular or Non-Seasonal Personnel (a+b)
   - Total salaries and fees paid to personnel employed by the organization on a non-regular basis; i.e., personnel hired on a per service or per performance basis, including guest performers, conductors, directors, etc.

   a. Performing Artists
      - Total salaries and fees paid to performing artists employed on a per service or per performance basis.

b. Other Artistic Personnel
   - Total salaries and fees paid to other artistic personnel hired by the organization on a per service or per performance basis.

c. Other Personnel
   - Total salaries and fees paid to all other personnel employed by the organization on a non-regular basis.

B. Non-Personnel Expenses (1+2+3+4+5+6)

1. Expenses for Royalties, Scores, Scripts
   - Total expenditures for royalties and licenses and playwrights' or composers' commissions or fees. Includes rental or purchase of scores or scripts and fees paid for copying.

2. Expenses for Theatre Hall and Equipment (a+b)

   a. Theatre Hall Expenses
      - Total expenditures for utilities, maintenance, and repair (excluding salaries). Includes all gas, electricity, water, heat, and related expenses. If facility is owned, include all expenses such as financing or mortgage interest payments, taxes, etc. If not owned, report all rental payments and associated utility expenses.

   b. Costumes, Props and Equipment
      - Total expenditures for the rental or purchase of sets, costumes, wigs, musical instruments, etc.

3. General Promotion/Fundraising Expenses
   - Total expenditures for subscription and general promotion including printing costs, photographs, etc., EXCLUDING SALARIES. Also includes total expenses for fundraising, including maintenance or sustaining fund, excluding salaries.

4. Interest/Carrying Charges on Indebtedness
   - Total interest or carrying charges associated with loans obtained to provide current operating revenues. EXCLUDES ANY MORTGAGE INTEREST PAYMENTS, REPORTED ABOVE.

5. Depreciation and/or Amortization of Fixed Assets
   - Total charges for depreciation of facilities or equipment, or amortization payments for same.

6. Other Miscellaneous Expenses'
   - Total expenses not included elsewhere, such as telephone, insurance, office supplies, legal fees, ticket agency commissions, etc., not attributable to any of the above expense categories.

C. Operating Surplus/Deficit
   - Excess of total operating income over expenditures (surplus) or excess of total operating expenditures over income (deficit).

III. OPERATIONAL DATA

A. Total Attendance (1+2)
   - Total fiscal year attendance, both paid and non-paid. Includes main season single ticket and subscription series attendance, as well as other performances attendance, both paid and free or donation-required.

1. Total Paid Attendance (a+b+c+d)

a. Main Season Single Tickets Sold
   - Total number of single admissions tickets sold during the main home season.

b. Main Season Subscription Series Tickets Sold
   - Total number of subscription series tickets sold during the organization's main home season.

c. Number of Tickets Sold at Other Performances of the Organization Where Admissions were Charged
   - Total number of tickets sold at all performances of the organization other than those during the main home season at which an admission was charged by the organization. DOES NOT INCLUDE PERFORMANCES WHERE ADMISSIONS WERE CHARGED BY A SPONSORING OR OTHER ORGANIZATION.

d. Attendance at Performances Where Admissions were Charged by a Sponsoring or Other Organization

- Total number of tickets sold at performances where admissions were charged by a sponsoring or other organization.

2. Free and Donation-Required Attendance
   - Total number of persons attending performances where no admissions were charged, or performances where donations were required.

B. Admissions Prices

1. Single Ticket Prices Per Performance
   - The range of individual single ticket prices for performances during the main season; range from high to low. DO NOT SHOW SPECIALLY DISCOUNTED TICKETS (e.g., student tickets) as the low ticket price.

2. Subscription Series Ticket Prices PER PERFORMANCE
   - The range of individual subscription series ticket prices for performances during the main season ON A PER PERFORMANCE BASIS; range from high to low.

3. Other Performances Ticket Prices
   - The range of single ticket prices for performances other than those during the main season; range from high to low.

C. Employment Data

1. Regular or Seasonal Personnel (a+b+c+d)
   - Total number of full and part-time personnel employed by the organization on a regular, seasonal, or annual basis; and the total number of paid work-weeks for these employees.

FT PT Paid Work-Weeks

a. Administrative/Supervisory Personnel

b. Artistic/Professional/Production Personnel

   (1) Performing Artists

   (2) Other Artistic Personnel

   (3) Production Personnel

        c. Secretarial/Clerical/Support Staff

        d. Maintenance/Custodial/Departmental Personnel

    2. Non-Regular or Non-Seasonal Personnel (a+b+c) - Total number of personnel employed by the organization on a per service or per performance basis during the fiscal year; and total number of paid work-days, including rehearsal days.

        a. Performing artists

        b. Other artistic personnel

        c. All other personnel

    3. Volunteer Workers

D. Other Operational Data

1. Total number of productions where admissions were charged by the organization, during the main season.

2. Total number of performances where admissions were charged by the organization, during the main season.

3. Total number of performances where admissions were charged by a sponsoring or other organization.

4. Total number of free performances.

5. Total number of contracted performances (non-government).

6. Total number of performances made on tour (exclusive of D.2 and D.3, above).

7. Total length of main season in weeks.

8. Total seating capacity of the house.

9. Total dollar capacity of the house.

ANNUAL ECONOMIC DATA SERIES

Definitions of data elements to be collected for museums.

I. TOTAL OPERATING INCOME (A+B+C)

A. Earned Income (1+2)

1. Income from admissions (a+b+c)

a. Income from paid general admissions to the museum.
- Total receipts, excluding any admissions taxes, from tickets sold as a part of the regular operating schedule. Do not include receipts from special exhibitions.

b. Income from paid admissions to special exhibitions.
- Total special exhibition receipts, excluding any admissions taxes.

c. Other income from admissions

2. Other earned income (a+b+c+d)

a. Tuition and Fees
- Include any receipts from charges for tuitions and/or fees for educational, community, and membership program services.

b. Lecture / Film Receipts
- Include any receipts from program service events, such as lectures or films, for which tickets were sold.

c. Other program Services Income

d. Ancillary Income
- Include all receipts, excluding any taxes, resulting from the operation of parking lots, gift shop, restaurant, concession stands, etc.

B. Unearned Income (1+2)

1. Private Grants and Contributions
   - Grants, contributions, and other support received for use by the organization in current operations. Includes funds received from benefits and fundraising events, as well as contributions from individuals and businesses.

   a. Individual
      - Total income received from individual contributions resulting from annual maintenance funds or membership drives, including annual membership fees.

   b. Business
      - Total contributions received from corporations, partnerships, proprietorships, business associations, or company foundations.

   c. National Foundations
      - Total income from national foundations that can be used for current operations.

   d. United Arts Funds; Special Fundraising Events
      -Total income from combined or United Arts Funds campaigns; and from special benefits, balls, and other special fundraising events. Do not include income from building or equipment fundraising events.

   e. Other private grants and contributions

2. Income from Government Services
   - Grants and contributions received from government agencies for use in current operations.

   a. Local Government
      - Total income received from municipal, county, and other local government agencies, including funds from city or county arts councils.

b. State Government
- Total income received from state government agencies, including funds from state arts councils and other state government agencies.

c. National Endowment for the Arts
- Total income received from the National Endowment for the Arts for use in current operations.

d. Other Federal Government
- Total income received from other agencies of the Federal government for use in current operations.

C. Other Operating Income

1. Endowment Funds Used As Operating Income
- Total amount of income earned from endowment funds that was used for current operations.

2. Transfer from Endowment Funds
- Total amount of endowment funds themselves used or transferred to provide current operating income.

II. TOTAL OPERATING EXPENDITURES (A+B+C)
- The total expenditures of the organization during the year for current operations, including surpluses or deficits incurred.

A.. Personnel Expenses
- Total salaries and fees including fringe benefits paid to all full and part-time personnel employed during the fiscal year, in the following personnel categories.

1. Administrative/Supervisory Personnel
- Total salaries and fees including vacation paid to all full and part-time managers, supervisors, and administrators of the museum.

2. Professional/Curatorial Staff
- Total salaries and fees including vacation paid to all full and part-time curators and the professional staff.

3. Secretarial/Clerical/Support Staff
- Total salaries and fees including vacation paid to all full and part-time secretarial, clerical, and other support staff.

4. Maintenance/Custodial/Security Personnel
- Total salaries and fees including vacation paid to all full and part-time custodial, maintenance, janitorial, repair, and security personnel.

5. Other Personnel Expenses

B. Non-Personnel Expenditures

1. Building and Utility Expenses
-Total expenditures for utilities, maintenance, and repair (excluding salaries). Includes gas, electricity, water, heat, and related expenses. If facility is owned, include all expenses such as financing or mortgage interest payments, taxes, etc. If not owned, report all rental payments and associated utility payments.

2. General Promotion/Fundraising Expenses
- Total expenditures for membership and general promotion including printing costs, photographs, etc., excluding salaries. Also includes total expenses for fundraising, including maintenance or sustaining fund, excluding salaries.

3. Depreciation and/or Amortization of Fixed Assets
- Total charges for depreciation of facilities or equipment, or amortization payments for same.

See Print

4. Interest/Carrying Charges on Indebtedness
- Total interest or carrying charges associated with loans obtained to provide current operating income. Excludes any mortgage interest payments, reported above.

5. Other Miscellaneous Expenses
- Total expenses not included elsewhere, such as telephone, insurance, office supplies, legal fees, etc., not attributable to any of the above expense categories.

C. Operating Surplus/Deficit
- Excess of total operating income over expenditures, (surplus) or excess of total operating expenditures over income (deficit)

III. OPERATIONAL DATA

A. Total Attendance (1+2+3)

1. Number of paid general admissions to the museums.

2. Number of paid admissions to special exhibitions.

3. Free and donation-requested attendance.

B. Admissions Prices

1. Prices of general admission to the museum.

a. Adult

b. Children's

c. Senior Citizens

d. Student

C. Employment Data
- Total number of full and part-time personnel employed by the museum during the fiscal year; and the total number of paid work-weeks, in the following personnel categories.

1. Administrative/Supervisory

2. Professional Curatorial

3. Secretarial/Clerical/Support

4. Maintenance/Security

5. Volunteer Workers

D. Exhibitions and Related Data

1. Total time open to the public
   - Hours per week
   - Weeks per year
2. Number of special exhibitions during the year
3. Number of memberships

NATIONAL ENDOWMENT FOR THE ARTS
ECONOMIC DATA SURVEY
DATA ELEMENTS BY ORGANIZATION TYPE

FINANCIAL INFORMATION	ORGANIZATIONS THAT GIVE PERFORMANCES (A)	ORGANIZATIONS WITH COLLECTIONS (B)
INCOME DATA		
Earned Income from Nongovernmental Sources (1)		
Primary source income - Admissions to Exhibits, Performances, Tuition (2)	Main Season - Subscription Income " " - Single Ticket Income " " - Student Ticket Income (Senior Citizen, etc.)	General Admission Income Admission Income - Special Exhibits
	Ticket Income - Other Performances	
	Contract Income - Nongovernmental	
		(3)
Secondary Sources of Income	Royalties; Film, Radio, T.V., Subsidiary Rights Publications, Records-Sales	Royalty, Copyright Income Publication Income
	Tuition, Training, Workshop Education	Tuition, Training, Education Income
		Lecture, Films, Performances Income
	Membership Income (excluding season tickets, contributions)	Membership Income (excluding contributions)
	Other Secondary Sources	Other Secondary Sources
Auxiliary Income (Non-Related Income)	Sponsored Events - Rental Income	Sponsored Events - Rental Income
	Programs, Playbills	Museum Shop Income
	Concessions, Parking, Food	Food, Parking, etc.
Investment Income - Operating Fund Dividends and Interest Realized Gains and Losses (Net) Proceeds - Sale of Assets		
TOTAL EARNED INCOME		

ORGANIZATIONS THAT PROVIDE EDUCATION IN THE ARTS (C)	ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS EVENTS (D)	ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE) (E)	BROADCASTING ORGANIZATIONS (F)
Tuition Income - Regular " - Special Students Tuition - Summer, Special Programs	Sponsored Events	Book Sales Magazine Subscription Income Magazine Single Copy Income Other Publication Sales	Telecasting and Production Income
Royalty, Copyright, Publication Income		Royalty, Copyright Income	Royalty, Residual Rights Income
	Tuition, Training Income		
Lectures, Films, Performances		Lectures, Readings Income	
Membership Income, etc.	Membership Income, etc.	Membership Income, etc.	Membership Income, etc.
Other Secondary Sources	Other Secondary Sources	Other Secondary Sources	Other Secondary Sources
Sponsored Events, Rental	Rental Income		Rental Income
Food, Parking, etc.	Food, Parking, Concessions	Concessions	Food, Parking

DATA ELEMENTS BY ORGANIZATION TYPE

FINANCIAL INFORMATION	ORGANIZATIONS THAT GIVE PERFORMANCES (A)	ORGANIZATIONS WITH COLLECTIONS (B)
INCOME DATA (CONTINUED)		
Unearned Income: Non-Governmental (4)		
Private Grants and Contributions		
Individual Contributions		
Business and Corporate Foundation Grants and Contributions (5)		
Private Foundation Grants (6)		
Income From Federated Campaigns		
Parent Organization Appropriation or Allotment (Private) (7)		
E.G., University Allotment	Only for Academic-Sponsored Groups	University Appropriation
TOTAL UNEARNED INCOME		
GOVERNMENT SOURCES OF INCOME (9)		
National Endowment for the Arts		
Other Federal Sources		
State Arts Agencies (10)		
Other State Sources		
Local - Municipal, County		
Local - School Board (11)		
Total Government Source Income		
TOTAL INCOME		

ORGANIZATIONS THAT PROVIDE EDUCATION IN THE ARTS (C)	ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS EVENTS (D)	ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE) (E)	BROADCASTING ORGANIZATIONS (F)
Only for Academic Departments	Probably Not Applicable	Univ. Appropriation	Univ. Appropriation (8)

DATA ELEMENTS BY ORGANIZATION TYPE

FINANCIAL DATA	ORGANIZATIONS THAT GIVE PERFORMANCES (A)	ORGANIZATIONS WITH COLLECTIONS (B)
EXPENSE DATA		
PERSONNEL EXPENSE (12)		
Artistic, Professional, Production Personnel - (13)	Weekly, Seasonal performing Artists	Curatorial personnel Research personnel (15) Educational personnel
	Per performance artists (non-quest)	
	Guest Artists	"Guest" Professional personnel (16)
	Non-performing artistic and production personal - Directors, Choreographers, - Sets, Lighting, Costumes, etc.	Other professional personnel
Administrative, Supervisory, Management Personnel + (14) E.G., Executive Director - Non-Artistic or non-Curatorial Position Business Officer (and Staff) Development Officer (and Staff) Building/Grounds Dept. head Department Heads (non-performers, non-curators)		
Maintenance, Secretarial, Clerical Staff (Non-Artistic, Non-Management) (14A)	Maintenance Secretarial	Maintenance Secretarial Security
Total Personnel Expense		

ORGANIZATIONS THAT PROVIDE EDUCATION IN THE ARTS (C)	ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS (D)	ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE) (E)	BROADCASTING ORGANIZATIONS (F)
Professional, Teaching Personnel Resident Artists		- Editors - Writers - Illustrators Guest "Artists"	- Actors - Newscasters - Performers Guest Artists
Other Professional personnel	Other Professional personnel	Production personnel	Production personnel and other
Maintenance Secretarial	Maintenance Secretarial	Maintenance Secretarial Printers, press operators	Maintenance Secretarial Other

DATA ELEMENTS BY ORGANIZATION TYPE

FINANCIAL DATA	ORGANIZATIONS THAT GIVE PERFORMANCES (A)	ORGANIZATIONS WITH COLLECTIONS (B)
EXPENSE DATA (CONTINUED)		
PROGRAM EXPENSES - NON-PERSONNEL/NON-FACILITY (17)	Scripts, scores Costumes, props, scenery, equipment (include depreciation) (20) Royalties paid Program (playbill), ticket printing Program Supplies Program travel Program consultants Other program costs	Exhibition costs Conservation costs Publications Program equipment (include depreciation) Program Supplies Program travel Program consultants Transportation and Shipping costs Insurance on the collection Other program costs
FACILITY COSTS Rent Mortgage (taxes) Utilities (Not Phone) Insurance on Facility, Liability Maintenance (Include Contract Fees) Depreciation on Facility		
INTEREST COSTS ON LOANS OTHER THAN MORTGAGE (18)		
OTHER COSTS (MANAGEMENT AND GENERAL) (19) Telephone Non-Program-Related Travel Office Supplies and Equipment Professional Fees (Legal, Audit) Depreciation of Equipment		

ORGANIZATIONS THAT PROVIDE EDUCATION IN THE ARTS (C)	ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS EVENTS (D)	ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE) (E)	BROADCASTING ORGANIZATIONS (F)
Educational Materials	Program Costs	Paper, Inks	- Broadcasting equipment (include depreciation)
Educational Equipment (include depreciation)		Equipment (include depreciation)	--Film and tapes
			- Program travel - Consultants
		Other program costs	Other Program costs

DATA ELEMENTS BY ORGANIZATION TYPE

FINANCIAL INFORMATION | **ORGANIZATIONS THAT GIVE PERFORMANCES (A)** | **ORGANIZATIONS WITH COLLECTIONS (B)**

EXPENSE DATA (Continued)

FUND RAISING COSTS/PROMOTION (21)

(Exclusive of Salary)
Printing Costs
Fund Raising File Maintenance
Contracted Services

TOTAL COSTS (Operating Fund)

OPERATING FUND SURPLUS/DEFICIT

CHANGES IN OPERATING FUND BALANCE DATA

Operating Fund Balance (Beginning of Period)

Transfers from Endowment Fund
Transfers from Other Funds
Transfers to Other Funds

(21A)

FUND BALANCE (End of Period)

BALANCE SHEET DATA

Current Assets (All Funds)
Total Assets (All Funds) (22)
Total Assets (Endowment Fund)
Amount Increase/Decrease in Endowment Fund During Year

(21A)

Long Term Debt/Liabilities (All Funds)

ORGANIZATIONS THAT PROVIDE EDUCATION IN THE ARTS (C)	ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS EVENTS (D)	ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIAL (FOR SALE) (E)	BROADCASTING ORGANIZATIONS (F)

DATA ELEMENT BY ORGANIZATION TYPE

OPERATIONAL/STATISTICAL INFORMATION	ORGANIZATIONS THAT GIVE PERFORMANCES (A)	ORGANIZATIONS WITH COLLECTIONS (B)
NUMBER OF PERFORMANCES/EXHIBITIONS (23) (Output Programs/Activities)		
	Main Season: Number of Productions Number of Performances	Number of Permanent Galleries (Exhibits) Number of Permanent Collections
	Number of Performances at Which Admission is charged: Experimental Performances Student/Senior Citizen Performances	Number of Special Exhibits Number of Performances, Lectures, Films Number of Educational Programs Number of Membership Programs Number of Publications
	Number of Free Performances	
	Other Contracted Productions (Home, on-tour) Number of Performances (Home, on-tour	Types of Membership Patrons Regular (Family, Single) Student/Senior Citizen
	Length of Main Season	Total Time Open to the Public Hours/Week Weeks/Year
ATTENDANCE		
Paid Attendance Totals (24) (At Primary Source Activities)	Main Season - Number of Subscribers Number of Single Ticket Purchasers Number of Student (Senior) Ticket Purchasers	General Admission - Number of Full Price - Student/Senior Admission Totals to Special Exhibits
	Attendance at Other Paid Performances Donated/Free Attendance at Paid Performances	
	Attendance at Contracted/Sponsored Performances	
Other Attendance Totals	Number of Members (Not Subscribers)	Number of Members - Patron, Regular, Student
	Attendance at Free Performances Workshops Lectures Classes - Number of Students	Attendance Totals: Performances, Lectures, Films Educational Programs (Number of Students)

ORGANIZATIONS THAT PROVIDE EDUCATION IN THE ARTS (C)	ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS EVENTS (D)	ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE) (E)	BROADCASTING ORGANIZATIONS (F)
Number of Courses Offered Regular Continuing Education Other Special	Number of Continuing Events Number of Courses Number of One-Time Events	Number of Book Titles Number of Issues Per Volume (Magazine) Regular Special	Number of Productions - Weekly Series - Special Series - Single Shows
Number of Departments			
	Number of Weeks Open to the Public (For Continuing Events)		
Students - Regular - Special - Full time Equivalents (FTE)	Attendance at - Continuing Events - One Time Events	Number of Books Sold - Smallest Amount Sold For Single Title - Largest Amount Sold For Single Title	Estimated Broadcast Audience
Number of Students - Special/Summer Programs	Number of Students	Number of Subscriptions Regular, Special, Free	
Number of Members Attendance - Performances, etc.	Membership	Membership	Number of Members

DATA ELEMENT BY ORGANIZATION TYPE

OPERATIONAL/STATISTICAL INFORMATION	ORGANIZATIONS THAT GIVE PERFORMANCES (A)	ORGANIZATIONS WITH COLLECTIONS (B)
PRICE RATES (25)		
Primary Source Income Categories	Main Season - Subscriptions: Low/High Range Single Ticket: Low/High Range Student/Senior Ticket: Low/High Range Single Ticket Price - Other Performances Low/High Range Single Ticket Price at Contracted/Sponsored Performances Low/High Range	Price of General Admission - Full Student/Senior Price of Admission To Special Exhibits High/Low Range (Regular, Student)
Other Income Categories	Membership Rates Tuition Rates	Memberhsip Rates -Patron, Family Regular, Student Tuition Rates Price of Admission - Lecture, Films, etc. High/Low Range
EMPLOYMENT DATA (26)		
Artistic, Professional, Production	Number of Weekly Seasonal Performing Artists Full-time Part-time Number of "per performance" Artists (non-guest) Number of guest artists Non-performing artistic and production personnel - Full-time - Part-time	Curatorial Personnel - Full/Part time Research Personnel - Full/Part time Educational Personnel - Full/Part time Guest Professional Personnel Number Other professional personnel Full/Part time
Administrative, Supervisory, Management Personnel	Number of Full/Part Time	Number of Full/Part time
Maintenance, Secretarial Staff	Number of Maintenance Number of Secretarial	Number of Maintenance Number of Secretarial Number of Security
Volunteers (Number of)		

ORGANIZATIONS THAT PROVIDE EDUCATION IN THE ARTS (C)	ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS EVENTS (D)	ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE) (E)	BROADCASTING ORGANIZATIONS (F)
Tuition Charges - Normal Per Semester Per Course Per Credit Hour Tuition Charges - Special	Price of Admission: - Continuing Events (High/Low Range) - Special Events (High/Low Range) Tuition Charges	Book Prices: Per Book (High/Low Range) Per Page (High/Low Range) Subscription Rates Regular Students/Senior	
Membership Rates	Membership Rates	Membership Rates	Membership Rates
Price of Admission to Performances, etc. High/Low Range			
Professorial, Teaching Personnel full/part time		Editors (full/part-time) Writers (full/part-time) Illustrators (full/part time)	Actors (P/F time) Newscastors (P/F time) Performers (P/F time)
Number Resident Artists		Guest Artists	Guest Artists
Other Professional Personnel Full/Part time	(Other) Professional Full/Part time	Production Personnel Full/part Time	Production Personnel Full/Part-time
Number of Full/Part time	Number of Full/Part time	Number of Full/Part time	Number of Full/Part time
Number of Maintenance Number of Secretarial	Number of Maintenance Number of Secretarial	Number of Maintenance Number of Secretarial Number of Printers, Press Operators	Maintenance Secretarial

DATA ELEMENT BY ORGANIZATION TYPE

OPERATIONAL/STATISTICAL INFORMATION	ORGANIZATIONS THAT GIVE PERFORMANCES (A)	ORGANIZATIONS WITH COLLECTIONS (B)
WAGE/SALARY RATES DATA (27)		
Avg. Rate For Each Category in Above Category (i.e. Employment Data)		
Artistic, Professional, Production	6 break-outs (27A)	9 break-outs
Administrative, Supervisory, Management	2 break-outs	2 break-outs
Maintenance, Secretarial Staff	2 break-outs	3 break-outs
Volunteers valuation of per-hour time		
EMPLOYMENT UTILIZATION DATA (28)		
Artistic, Professional Category	Avg. Number of Hours Per Week in Rehersal in Performance For Weekly/Seasonal Artists Number of Weeks of Working Season - Performers Non-Performing, Production	
Volunteers number of total volunteer hours per week		
FACILITIES CAPACITY DATA		
Capacity	Total Seating capacity of house Total $ capacity of house	Square footage of - exhibit space - storage space - other space
VALUE	Total $ Value of Building	Value of collection (note historical/market) Value of Land and Buildings

ORGANIZATIONS THAT PROVIDE EDUCATION IN THE ARTS (C)	ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS EVENTS (D)	ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE (E)	BROADCASTING ORGANIZATIONS (F)
5 break-outs	2 break-outs	9 break-outs	9 break-outs
2 break-outs	2 break-outs	2 break-outs	2 break-outs
2 break-outs	2 break-outs	3/4 break-outs	2 break-outs
Avg. Number of Hours Per Week Per Course			
Avg. Number of Courses Taught			
Value of Physical Plant	Value of Physical Plant	Value of Physical Plant Value of Copyrights	- Value of Physical Plant - Value of Tapes, etc.

Attachment II

NATIONAL ENDOWMENT FOR THE ARTS

DATA ELEMENTS

FOOTNOTES

A. ORGANIZATIONS THAT GIVE PERFORMANCES

Orchestras

Smaller performing groups (ensembles, jazz, chamber music)

Opera

Choral groups

Dance companies

Nonprofit theatre

Others - performing groups of academic institutions, tribes, etc.

B. ORGANIZATIONS WITH COLLECTIONS OR THAT EXHIBIT ART

Museums, University Museums

Historical Societies

Libraries, Archives

Others, Visual Arts Centers, Galleries

Media Centers

C. ORGANIZATIONS THAT PROVIDE EDUCATION IN THE ARTS

Academic Depts of Universities

Art Schools

Arts Centers

D. ORGANIZATIONS THAT PROVIDE SPACE OR SPONSOR ARTS EVENTS

- Centers
- Festivals

E. ORGANIZATIONS THAT PRODUCE (MANUFACTURE) ARTISTIC MATERIALS (FOR SALE)

- "Literary" Presses
- Literary Magazines

F. BROADCASTING

- Public
- University-owned

NUMERICAL FOOTNOTES

1. NYU Recommends all government monies in one category - problem of distinguishing grant from contract income

2. Earned income from primary activity

   i.e.: performance
   exhibition
   education
   space/event sponsorship
   manufacture
   broadcasting

3. "Lending Library" income rental/art work (possible addition)

4. Same as "[illegible] Note 1.

5. Could split Business Contributions and Corporate Foundation Grants

6. Could split National Foundations from Local and Community Foundations - Also includes private NPO funding sources - Churches, Junior Leagues

7. University Mainly

8. University-Owned Broadcasting

9. Both Grants and Contracts

10. Can combine State Arts Agencies with Other State Sources

11. Can combine two local sources

12. Include salary, wages, accrued vacation, employment taxes, health and other insurance, union payments, disability.

13. Those engaged directly in the artistic output of the organization

14. Include only employees, not contracted services

14A. Same as 14.

15. NYU recommended break-out for museums

16. Could put this under "Professional Contract Services" in Other Program Expenses

17. Breakout of expenses represents a compromise between previous arts data collection efforts and AICPA recommended reporting formats

18. Asked on several questionnaires, does not reflect normal reporting style

19. Salary not included

20. Could exclude depreciation here, put it in MGMT & GENERAL

21. Same as [redacted] Note 19.

22. For Museums (exclude collections) Total Assets will be under-valued.

23. (Attempt) to measure the number of different activities that are offered to the public

24. Output totals (public served) corresponds to earned income categories, to number of performances categories, and to price categories

25. See correspondence of categories - [redacted] note [redacted]24.

26. For Employment Data, corresponding categories are Wage/ Salary Data and Personnel Expense Data

27. See Note [redacted] 26

27A. Breakouts match Employment Data Category exactly.

28. For personnel categories in which work is not 35/40 hours per week.

Final
12-11-79

ORGANIZATIONS WITH COLLECTIONS

Financial Information (Include all restricted and unrestricted monies used for current operations. For Income and Expense sections, include current unrestricted, current restricted, and plant funds.)

INCOME DATA

EARNED INCOME FROM NONGOVERNMENTAL SOURCES

Primary Source Income

- General Admission Income (total receipts, excluding any admissions taxes, from tickets sold as a part of the regular operating schedule. Exclude receipts from special exhibitions.)
- "Donation-Requested" Admissions (total receipts)
- Special Exhibit Admission Income (total special exhibition receipts, excluding any admissions taxes)
- Other Income from Admissions (please specify)

Secondary Sources of Income

- Royalty, Copyright Income
- Tuition, Training Workshops, Education Income (Exclude lectures, films, performances.)
- Lecture, Films, Performances Income
- Membership Income (excluding contributions)
- Other Secondary Sources (please specify)

Auxiliary Income - Non-related Income (Include all receipts, excluding any taxes, resulting from the operation of parking lots, gift shops, restaurants, concession stands, etc.)

- Income from Rental or Sublease of Space (gross income from rental and/or subleases of space owned, operated, or controlled by your organization.)
- Museum Shop Income (Include publication and catalog sales.)
- Income from Food, Parking, Concession Stands
- Other Auxiliary Income (please specify)

Investment Income

- Dividends and Interest (from investments held in the unrestricted fund, plus unrestricted dividends and interest held in endowment or other restricted funds.)
- Net Realized Gains and Losses (on the sale of securities held in the unrestricted fund)
- Proceeds from the Sale of Assets (not capitalized)

TOTAL EARNED INCOME (Sum of Primary Source Income + Secondary Source Income + Auxiliary Income + Investment Income)

SUPPORT INCOME FROM NONGOVERNMENTAL SOURCES

Private Grants and Contributions (Grants, contributions, and other support received for use by the organization in current operations. Exclude contributions of in-kind services, facilities, space and materials. See Section ______.)

- Individual Contributions (total income received from individual contributions resulting from annual fund raising or membership drives. Exclude annual membership fees.)
- Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations.)
- Private Foundation Grants
- Support from United Arts Funds (total income from combined or United Arts Funds campaigns)
- Support from Fund Raising Events/Guilds (total income from benefits, balls, and other special fund raising events. Exclude income from endowment fund raising.)
- Other Private Grants and Contributions (please specify)

Parent Organization Appropriation or Allotment (Cash payment from private source such as a university; if space is donated or other services are provided free by the parent organization, list value in Section ______.)

SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)

- National Endowment for the Arts
- Other Federal Sources (e.g., IMS, NSF, NEH)
- State Arts Agencies
- Other State Sources (Include State CETA funds here)
- Local Sources (total income received from municipal, county, and other local government agencies, including funds from city or county arts councils and school boards. Include local CETA funds here.)
- Other Government Sources (please specify)

TOTAL SUPPORT INCOME (Sum of Support Income from Non-governmental Sources + Support Income from Government Sources)

TOTAL OPERATING INCOME (Sum of TOTAL EARNED INCOME + TOTAL SUPPORT INCOME, excluding contributions of in-kind services, facilities, space, and materials.)

CONTRIBUTION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS (In-kind and donated services, etc. to be considered as gifts to the organization, must meet ALL of the following conditions:

1. They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.

2. There is clearly an objective basis on which to value them.
3. The amounts involved must be such that their omission would materially distort the organization's financial statements.

All in-kind and donated services, facilities, space, and materials must be certified by your auditors and included in the annual report. Smaller organizations who do not undergo an annual audit must list the type and dollar value of such services etc. at the bottom of this page. NOTE: Total amount should be exactly offset in Expense Section ______.)

- In-kind Services of Volunteers
- In-kind Services of Employees
- Donated Facilities/Space
- Donated Materials

TOTAL CONTRIBUTIONS OF IN-KIND SERVICES, FACILITIES, SPACE, AND MATERIALS

TOTAL INCOME (Sum of TOTAL EARNED INCOME + TOTAL SUPPORT INCOME + TOTAL CONTRIBUTION OF IN-KIND SERVICES, FACILITIES, SPACE, AND MATERIALS)

EXPENSE DATA (Exclude in-kind services of employees and volunteers and donated facilities, space, and materials. See Section ______.)

PERSONNEL EXPENSES

Employee Expenses (Total payments for all full time and part time employees on your payroll foreach of the categories listed below. If an employee splits his time between two or more categories, place him in the category in which he spends the greater proportion of time.)

- Wages and Salaries (generally defined as gross earnings paid an employee including payment for annual and sick leave, overtime, bonuses and other remuneration of a payment nature received by the employee. The wages and salaries represent the amount earned and reported to the Internal Revenue Service on a W-2 statement. Wages and salaries are to be reported on the gross basis, without deductions for employee's contribution to FICA, Federal and State taxes, and other deductions from an employee's gross wages and salaries. Payments for professional or non-professional services obtained under contract, or fees paid on a fee-for-service basis are included in Section ______. Fringe benefits are defined and included in Section ______.)
  - o Professional staff (e.g., curators, research and educational staff, conservators and other artistic and professional staff, excluding secretarial and clerical staff)
  - o Administrative, Supervisory, Management Staff (e.g., Executive Director noncuratorial, Business Officer and staff, Building Grounds Department head, other noncuratorial department heads, etc. Exclude secretarial and clerical staff.)

  - Fund raising Staff, Development Officer and staff (Exclude secretarial and clerical staff)
  - Support Personnel: Secretarial and clerical staff (non-professional, non-management)
  - Maintenance and Security Staff (Exclude contracted services which are to be reported in Section ______.)
  - Auxiliary Operations Staff (e.g., employees who work in the food service, gift shop sales, parking areas, etc. Exclude contracted services, which are to be reported in Section ______.)

- Payroll Taxes and Fringe Benefits (Include employer's share of FICA, retirement fund contributions, health insurance, workmen's compensation insurance, unemployment insurance, and any other benefits. Exclude payments for vacation, maternity and sick pay, terminal payments, employee's share of FICA and retirement fund. These should be included as wages and salaries in Section ______.)

Fee-for-Service Personnel Expenses

- Total Payments for Professional 'Guest' Personnel (lectures, performers, artists, etc.)

TOTAL PERSONNEL EXPENSE

DIRECT PROGRAM EXPENSES (Exclude wages and salaries and costs associated with owning and/or operating the facility)

Collection Expenses

- Conservation Costs
- Transportation & Shipping of the Collection
- Insurance on the Collection
- All Other Collection Expenses (please specify)

Other Direct Program Expenses (expenses for research, education, membership, community service programs, excluding fund raising expenses and salaries.)

- Printing and Publication Costs (scholarly bulletins, exhibition catalogues produced by this institution for sale, visitor information, newsletters, etc.)
- Program Equipment (Include depreciation.)
- Program Travel
- Other Program Costs (e.g., postage for membership mailings, etc.)

FUND RAISING EXPENSES

- In-house Fund Raising Expenses (Exclude wages and salaries.)
- Contractual Fund Raising Expenses

FACILITY EXPENSES (rental or owned)

- Rent/Facility Lease
- Mortgage (Include interest expense, taxes, and mortgage insurance.)
- Utilities (Include telephone)
- Maintenance and Security (Include fees for contracted maintenance/security services, supplies and equipment. Exclude wages and salaries paid to employees.)
- Depreciation on Facility or Leasehold Improvements
- Other Facility Expenses (please specify)

MANAGEMENT AND GENERAL EXPENSES

- Non-Program-Related Travel
- Office Supplies and Equipment (Include rental costs and depreciation.)
- Professional Fees: Legal, Audit (non-curatorial, non-administrative)
- Interest Expenses on Loans other than Mortgage (Total interest or carrying charges associated with loans obtained to provide current operating income. Exclude mortgage interest payments.)
- Other Management and General Expenses (please specify)

OTHER AUXILIARY EXPENSES (Cost of sales, expense of auxiliary activities such as food service, gift shop, parking, etc.)

TOTAL OPERATING EXPENSES (Operating Fund: Sum of Personnel Expenses + Direct Program Expenses + Fund Raising Expenses + Facility Expenses + Management and General Expenses + Other Auxiliary Expenses, excluding estimated value of in-kind services, facilities, space, and materials.)

ESTIMATED VALUE OF IN-KIND SERVICES, FACILITIES, SPACE, AND MATERIALS (This information must correspond to data in Income, Section ______. Refer to that section for definition of allowable costs.)

- In-kind Service of Volunteers
    - o Programs
    - o Administration & Management
    - o Fund Raising
- In-kind Services of Employees
    - o Programs
    - o Administration & Management
    - o Fund Raising
- Donated Facilities/Space
    - o Programs
    - o Administration & Management
    - o Fund Raising

- Donated Materials
    - o Programs
    - o Administration & Management
    - o Fund Raising

TOTAL ESTIMATED VALUE OF IN-KIND SERVICES, FACILITIES, SPACE, AND MATERIALS

TOTAL EXPENSES (Sum of TOTAL OPERATING EXPENSES + TOTAL ESTIMATED VALUE OF IN-KIND SERVICES, FACILITIES, SPACE, AND MATERIALS.)

TOTAL INCOME - TOTAL EXPENSES (Current Year Operating Surplus/Deficit)

ACCUMULATED SURPLUS/DEFICIT - BEGINNING OF YEAR (Fund Balance of current unrestricted fund, if following Fund Accounting.)

(Add) Transfers from endowment and other restricted funds (add any extraordinary additions, if not following fund accounting.)

(Deduct) Transfers out of current unrestricted funds to other funds (subtract any extraordinary expenses, if not following fund accounting.)

ACCUMULATED SURPLUS/DEFICIT - END OF YEAR (Sum of lines ____ and ____, less line ____.)

BALANCE SHEET DATA (for the fiscal year specified in Item ____.)

- Total Current Assets of All Funds
- Total Assets of All Funds
- Total Assets from Endowment Funds
- Current Liabilities of All funds
- Total Liabilities of All Funds
- Amount of Increase/Decrease in Endowment Funds during the year

Operational Information

OUTPUT DATA

OUTPUT ACTIVITIES/PROGRAMS

- Number of Permanent Collections
- Number of Special Exhibits
- Number of Weeks Open to the Public

ATTENDANCE FIGURES

Exhibit Attendance Totals

- Number of Paid General Admissions
    - o Full Adult
    - o Children

    - Students
    - Senior Citizens
    - Other (e.g., military), (please specify)
- Number of Paid Admissions to Special Exhibits
- Number of "Donation-Requested" Admissions
- Number of "Free" Admissions

Other Attendance Totals

- Number of Admissions to Performances, Lectures, Films (Exclude those which are a part of your educational program.)
- Number of Attendees to your Educational Programs

PRICE RATES

Primary Source Income Activities

- Price of General Admission
    - Full Adult
    - Children
    - Students
    - Senior Citizens
    - Other (e.g., military), (please specify)
- Price of Admission to Special Exhibits
    - Highest Price
    - Lowest Price
- Suggested Price for "Donation-Requested" Admission

Secondary Source Income Activities

- Price of Admission to Lectures, Films, Performances
    - Highest Price
    - Lowest Price

MEMBERSHIP DATA

Types of Membership

- Patrons
- Corporate
- Family
- Individual
- Student
- Senior Citizen
- Other (please specify)

Number of Members (for each type of membership)

Membership Rate (for each type of membership)

EMPLOYMENT DATA

Wage and Salary Rates (to be calculated from total payroll expense and in-kind services expense divided by total paid work weeks or contributed work weeks for each of the personnel categories listed below.)

- Total number of hours worked by employees (NOTE: For those persons who split their time between two or more of the categories listed below, please allocate their hours to the category in which they were placed in Section ______, Personnel Expenses.)
    - o Professional
        - Full Time
        - Part Time
    - o Administrative
        - Full Time
        - Part Time
    - o Fund Raising
        - Full Time
        - Part Time
    - o Support
        - Full Time
        - Part Time
    - o Maintenance and Security
        - Full Time
        - Part Time
    - o Auxiliary Operations
        - Full Time
        - Part Time
- Total number of days worked by Fee-for-Service Personnel
- Total number of hours contributed by volunteers

OTHER DATA (to be incorporated into the introductory section of the questionnaire)

Capacity

- Cubic Footage of Usable Exhibit Space
- Cubic Footage of Storage Space

Governing Authority

Type of Organization (self-identification)

Age (Date of Founding)

Fiscal Year Reported (ending date of last audited fiscal year: month, day, and year)

Revision
12/11/79
Final

DATA DEFINITIONS

ORGANIZATIONS THAT GIVE PERFORMANCES

FINANCIAL INFORMATION (Include all restricted and unrestricted monies used for current operations. For Income and Expense sections, include current unrestricted, current restricted, and plant/capital funds.)

INCOME DATA

EARNED INCOME FROM NON-GOVERNMENT SOURCES

Primary Source Income

- Income from Performances in Home Metropolitan Area (total receipts, excluding any admissions taxes, from ticket sales and contract fees for local performances. Show resold tickets as single ticket sales. Organizations that sell Individual or Family Memberships which include tickets to performances should show the value of the ticket portion of the membership in this section. The remaining portion of the membership income should be recorded on line ____or line ____, as appropriate. For "Gala" or "Opening Night" performances, include only the portion of ticket which represents normal ticket price. List the "contribution" portion on line ____ (individual contributions)).

  o Subscription series (all subscription series combined utilizing any or all of your organization's artistic personnel and for which this organization sold tickets. Exclude contracted or sponsored performances, to be recorded on line ____or line   .)

    - subscription sales
    - single ticket sales

- o Nonsubscription single performances (includes total ticket sale receipts from all other single performances utilizing any or all of this organization's artistic personnel, for which this organization sold tickets. Include local run-out concerts; exclude contracted or sponsored performances.)
- o Nongovernment Contract Fees (Income from performances or services held as a result of contractual arrangements with sources other than the government. Exclude grants or contributions for general operating purposes, reported in Section ____. Include all home - stage and local run out concerts performed under contract.)
- o Sponsored Performances Income (Income from performances in which this organization sponsored another outside organization or group of artists who performed).
- o Income from donation - requested performances.

- Income From Performances Outside Home Metropolitan Area (touring income from ticket sales and contract fees.)
  - not ud o All subscription series
    - Subscription sales
    - Single ticket sales
  - o Nongovernment Contract Fees for Tour Performances
  - o All Other Performance Income From Touring

Secondary Sources of Earned Income (Include all receipts; exclude any taxes.)

- Royalty, and Media Income (Film, radio, television, subsidiary rights, publications, record sales, etc.)
- Tuition, Training, Workshop, Education Income
  - o School operated by this organization (tuition and fees)
  - o Other educational activities (workshop, etc.)

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- Membership Income (excluding season tickets and contributions. See Sections ____ and ____.)
- Income from Rental or Sublease of Space (gross income from rental and/or subleases of space owned, operated, or controlled by your organization.)
- Programs, playbills
- Income from food, parking, concession stands
- Other secondary sources (please specify).

Investment Income

- Dividends and Interest (from investments held in the unrestricted fund, plus unrestricted dividends and interest held in endowment or other restricted funds)
- Net Realized Gains and Losses (on the sale of securites held in the unrestricted fund)
- Proceeds from Sale of Assets (not capitalized)

TOTAL EARNED INCOME (Sum of income from primary sources + secondary sources + investments)

SUPPORT INCOME FROM NON-GOVERNMENT SOURCES

Private Grants and Contributions (Grants, contributions, and other support received for use by the organization in current operations. Exclude contributions of in-kind services, materials, space and facilities. See Section ___.)

- Individual Contributions (total income received from individual contributions including that resulting from annual fund raising or membership drives. Exclude annual membership fees. ~~See Section ____~~.)
- Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations).

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- Private Foundation Grants.
- Support from United Arts Funds (total income from combined or United Arts Funds campaigns)
- Support from Fundraising Events, Women's Groups and Guilds (total income from benefits, balls, and other special fundraising events. Exclude income received for endowment fundraising.)
- Other Private Grants and Contributions (please specify)

Parent Organization Appropriation or Allotment (cash payment from private source such as a university; if space is donated or other services are provided free by the parent organization, list value, in section _____.

SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)

- National Endowment for the Arts
- CETA funds (all CETA funds received)
- Other Federal Sources (e.g., IMS, NSF, NEH)
- State Sources (Include State arts agencies)
- Local Sources (total income received from municipal, county, and other local government agencies, including funds from city or county arts councils and school boards.)
- Other Government Sources such as foreign governments (please specify)

TOTAL SUPPORT INCOME (Sum of Support Income from Nongovernment Sources + Support Income from Government Sources)

TOTAL OPERATING EARNED INCOME (Sum of TOTAL EARNED INCOME + TOTAL SUPPORT INCOME, excluding contributions of in-kind services, materials, space and facilities)

CONTRIBUTION OF IN-KIND/VOLUNTEER SERVICES, MATERIALS, SPACE AND FACILITIES (In-kind and donated services etc. to be considered as gifts to the organization, must meet ALL of the following conditions:

1. The services and facilities must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for, if possible.
2. There is clearly an objective basis on which to value these services or facilities.
3. The amounts involved must be such that their omission would materially distort the organizations's financial statements.

All in-kind and donated services and facilities must be certified by your auditors and included in the annual report. Smaller organizations who do not undergo an annual audit should estimate the value according to the criteria above. NOTE: Total amount should be exactly off-set in Expense Section _______.)

- In-kind Services of Employees
- In-kind Services of Volunteers (i.e. not employees)
- Donated Space/Facilities
- Donated Materials

TOTAL CONTRIBUTION OF IN-KIND SERVICES, MATERIALS, SPACE AND FACILITIES

TOTAL INCOME (Sum of Total Earned Income + Total Support Income + Total Contribution of in-kind services, materials, space and facilities)

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EXPENSE DATA (Exclude in-kind services of employees and volunteers and donated materials, space and facilities. See Section ____.)

PERSONNEL EXPENSES

Employee Expenses (Total payments for all full time and part time employees on your payroll for each of the categories listed below. If an employee splits his time between two or more categories, place him in the category in which he spends the greater proportion of time.)

- Wages and Salaries (generally defined as gross earnings paid an employee including payment for annual and sick leave, overtime, bonuses and other remuneration of a payment nature received by the employee. The wages and salaries represent the amount earned and reported to the Internal Revenue Service on a W-2 statement. Wages and salaries are to be reported on the gross basis, without deductions for employee's contribution to FICA, Federal and State taxes, and other deductions from an employee's gross wages and salaries. Payments for professional or non-professional services obtained under contract, or fees paid on a fee-for-service basis are included in Section _____. Fringe benefits are defined and included in Section ______.)

o Artistic and production personnel.

  - Performing Artists (e.g., singers, dancers, actors, musicians, etc.)
  - Other Artistic Personnel (e.g., conductors, directors, choreographers, etc.)
  - Production Personnel (e.g., set designers, lighting crew, etc.)

o Administrators, supervisory & management personnel (e.g. Executive Director, business officer, building and grounds head. Exclude secretarial & clerial staff.)

Performing Arts

- o Fund raising personnel: (development officer and staff. Exclude secretarial and clerical staff.)
- o Maintenance and custodial personnel (Exclude contractual services which are to be reported in section ___).
- o Support personnel (e.g., secretarial, clerical, ushers, front-of-house staff)
- o Auxiliary operations personnel (employees who work in food service, gift shop, parking, etc. Exclude Contracted services which are to be reported in section _____).

- Payroll Taxes and Fringe Benefits (Include employer's share of FICA, retirement fund contributions, health insurance, workmen's compensation insurance, unemployment insurance, and any other benefits. Exclude payments for vacation, maternity and sick pay, terminal payments, employee's share of FICA and retirement fund. These exclusions should be reported above under wages and salaries in section _____.)

Fee-for-Service Expenses (Per Service/Per Performance Personnel)

- Total payments for artistic and production personnel, on a per service/per performance basis. (Include guest performers, ensembles and artists.)
- Performing artists (include choruses, ensembles, etc.)
- Other artistic personnel
- Production Personnel

TOTAL PERSONNEL EXPENSE

DIRECT PRODUCTION EXPENSES (Exclude wages and salaries and costs associated with owning and/or operating a facility. Also exclude fundraising expenses and salaries. See Sections ___ and ____.)

Performing Arts

- Scripts, scores, tapes, (rental or purchase)
- Royalties, fees, licenses and commissions paid to composers/ arrangers, playrights, etc.
- Costumes, props, scenery, technical supplies, and equipment, etc. (Include depreciation.)
- Program, playbill, ticket printing
- Promotion/advertising/publicity (Exlude fundraising activity costs.)
- Program travel (Transportation, lodging, per diem, etc.)
- Other production/performance expenses (please specify)

FACILITY EXPENSES (rental or owned)

- Rent, facility-lease payment
- Mortgage (include interest expense, mortgage insurance and real estate taxes)
- Utilities (include telephone)
- Maintenance and custodial services, supplies, equipment (include fees for contracted services; exclude wages or salaries for maintenance employees.)
- Depreciation on facility or leasehold improvements.
- Other facility expenses (please specify)

MANAGEMENT AND GENERAL EXPENSES

- Office supplies and equipment (include rental costs and depreciation).
- Professional fees (legal, audit, ticket agency commissions, etc.)
- Interest expenses on loans other than mortgage (total interest or carrying charges associated with loans obtained to provide current operating income. Exclude mortgage interest payments.)
- Other management and general expenses (please specify)

Performing Arts

FUNDRAISING EXPENSES

- Inhouse fundraising expenses (exclude wages and salaries.)
- Contractual fundraising expenses

AUXILIARY EXPENSES (Cost of sales, expense of auxiliary activities such as food service, gift shop, parking, etc. Refer to Income section ___ for associated revenues).

TOTAL OPERATING EXPENSES Sum of Personnel Expenses + Direct Program Expenses + Fund Raising Expenses + Facility Expenses + Management and General Expenses + Auxiliary Expenses (excluding estimated value of inkind services, materials, space and facilities.)

ESTIMATED VALUE OF IN-KIND SERVICES, MATERIALS, SPACE AND FACILITIES (This information must correspond to data in Income section ___. Refer to that section for definition of allowable in-kind costs.)

- In-kind Service of Volunteers:
    - o programs
    - o administration & management
    - o fund raising
- In-kind Service of Employees:
    - o programs
    - o administration & management
    - o fund raising
- Donated Facilities/Space
    - o programs
    - o administration and management
    - o fund raising
- Donated Materials
    - o programs
    - o administration & management
    - o fund raising

Performing Arts

TOTAL ESTIMATED VALUE OF IN-KIND SERVICES, MATERIALS, SPACE AND FACILITIES

TOTAL EXPENSES (Sum of Total Operating Expenses + Total Estimated value of in-kind services, materials, space and facilities)

TOTAL INCOME LESS TOTAL EXPENSES (current operating surplus/deficit)

CURRENT UNRESTRICTED/OPERATING FUND BALANCE BEGINNING OF YEAR (accumulated surplus/deficit beginning of year)

(Add) TOTAL ENDOWMENT AND OTHER FUNDS TRANSFERRED INTO CURRENT OPERATING FUNDS (any extraordinary additions)

(Deduct) TOTAL FUNDS TRANSFERRED OUT OF CURRENT OPERATING FUNDS TO OTHER FUNDS (subtract any extraordinary expenses; please specify type).

CURRENT UNRESTRICTED/OPERATING FUND BALANCE END OF YEAR (accumulated surplus/deficit end of year; sum of lines ___, ___ and ___, less line ___).

BALANCE SHEET DATA

- Current assets of all funds (total current assets for organization).
- Total assets of all funds (current assets plus fixed assets).
- Total assets in endowment funds.
- Current liabilities of all funds.
- Total liabilities of all funds.
- Amount of increase/decrease in Endowment Funds during the year.

OPERATIONAL INFORMATION

Output Data

Series/Productions/Performances*

- Total number of subscription series (sets of performances and/or productions for which subscription tickets were available)
- Total number of productions during the year (show the total number of different concerts, bills, programs or productions presented where admission was charged by the organization. For orchestra show number of different programs performed, counting a pair of concerts as one bill or program. For opera and theatre show number of productions mounted, counting a pair of one-acts as one bill or program. For dance show the number of different works performed during the year from the repertoire. Exclude sponsored attractions unless part of a subscription series.)
- Total number of performances during the year.
  - o Subscription Series (total number of individual performances for all subscription series combined utilizing any or all of your organization's artistic personnel and for which your organization sold tickets. Exclude contracted, sponsored, and donation-requested or free performances which are to be recorded on lines ___, ___ and ___.)
  - o Non-subscription single performances (total number of all other single performances utilizing any or all of this organization's artistic personnel, for which this organization sold tickets. Exclude contracted, sponsored performances and free/donation-requested performances.

*(Break out separately for those in the home metropolitan area and for those outside the home metropolitan area.)

Performing Arts

   - o Non-government contracted performances (Total number of performances utilizing any or all of this organization's artistic personnel and which were presented under contract with non-government organizations. (Exclude sponsored and donation-requested/free performances.)
   - o Government contracted performances. (Exclude sponsored and donation-requested or free performances.)
   - o Sponsored performances (Total number of performances utilizing outside guest artist, groups, or other attractions, which were sponsored by this organization. Exclude donation-requested or free performances)
   - o Total number of free or donation requested performances.

- Number of radio/tv broadcasts in which this organization participated.
- Total number of weeks of artistic production (total number of weeks providing employment to the majority of this organization's artistic personnel, including main season and any pre-or post-season performance weeks. Include special school performances and touring. Include pre-season rehearsal periods and paid vacation periods if applicable.)

Attendance Figures*

Attendance Totals (Total fiscal year attendance, both paid and non-paid, including subscription series and single ticket sales, free and donation-requested attendance figures, and attendance at performances where admission was charged by other organizations.)

- Subscription Series (total number of tickets sold for all performances in all subscription series. Exclude attendance at contracted or sponsored performances. Also exclude attendance at free or donation-requested performances.)
   - o Number of subscriptions sold.

Performing Arts

- Non-subscription single performances (total number of tickets sold for all other non-subscription single performances. Exclude attendance at contracted, sponsored, free or donation-requested performances.)
- Nongovernment Contracted Performances (Total number of tickets sold to or total attendance at contracted performances)
- Government contracted performances (Total Attendance)
- Sponsored Performances (Total number of tickets sold to performances of outside artists, groups, etc. which were sponsored by your organization. Exclude attendance at free or donation-requested performances.)
- Free or Donation-Requested Performances (Total number of persons attending performances where no admissions were charged, or performances where donations were required.)
- Number of students attending courses for those organizations that operate schools.
  - o Number of courses offered.
- Attendance at all other workshops, lectures, education programs.

Price Rates*

Per Performance Ticket Price Ranges (NOTE: Ticket price range requires general statement of prices from lowest to highest. Show face value of ticket excluding admissions taxes, if any. If prices vary by the series or by day of week, show low on lowest priced performance and high on highest. Exclude sponsored attractions or special performance situations such as galas, benefits, etc. Do not show specially discounted tickets (e.g. student tickets) as the low ticket price.)

*(Break out separately for those in the Home metropolitan area, and for those outside the home metropolitan area.)

Performing Arts

- Subscription Series (Show price range per performance of an individual subscription ticket from low to high. Indicate pro rata range for single concert or performance, not range of entire subscription series for all events. If certain performances or series have no subscriber discount show the highest price as high. Do not show student subscription ticket price as low.
  - o Subscription Series
    - High
    - Low
- Other Local Performances (Exclude subscription series, contracted or sponsored performances.)
  - o High
  - o Low
- Type of discounted tickets available. (Please Check.)
  - o Senior Citizen
  - o Student
  - o Children
  - o Military
  - o Other, (please specify)
- Tuition rate per course (if organization operates a school)
  - o High
  - o Low
- Admission charge to other workshops, lectures, educational programs.
  - o High
  - o Low

Membership Data

(Exclude subscribers and contributors. Include special programs which offer services such as discount prices, publications, etc.)

- Number of Members

Performing Arts

- Membership Rates
  - o Highest
  - o Lowest

Employment Data

(Wage and Salary Rates to be calculated from total payroll expense and in-kind services expense divided by total paid work weeks or contributed work weeks for each of the personnel categories listed below.)

- Total number of hours worked by regular/seasonal/annual employees (Note: For those persons who split their time between two or more of the categories listed below, please assign their hours to the category in which they were placed in Section ____, Personnel Expenses. For those employees who work full time, year-around (i.e. 40 hours/week, 52 weeks/year), list number of employees in each category.)
  - o Artistic and Production Personnel (number of total hours)
    - Performing Artists
    - Other Artistic Personnel
    - Production Personnel
  - o Administrative
    - Full time (number of employees at 40 hours/52 weeks)
    - Part time (number of total hours)
  - o Fundraising
    - Full time (number of employees)
    - Part time (number of hours)
  - o Support
    - Full time (number of employees)
    - Part time (number of hours)
  - o Maintenance and custodial
    - Full time (number of employees)
    - Part time (number of hours)

Performing Arts

- o Auxiliary Operations
  - Full time (number of employees)
  - Part time (number of hours)
- Total number of days worked (including rehearsals) by Per Service/Per Performance Personnel
  - o Performing Artists
  - o Other Artistic Personnel
  - o Production Personnel
- Total number of hours contributed by volunteers
- Total number of unpaid hours contributed by employees, if listed in "in-kind" sections

OTHER DATA (to be incorporated into the introductory section of the questionnaire)

Capacity - total number of permanent seats in auditorium in which your most important subscription series takes place

Governing Authority

Type of Organization (self-identification)

Age (Date of Founding)

Fiscal Year Reported (ending date of last audited fiscal year: month, day and year)

Performing Arts

Final

12/7/79

PUBLICATION ORGANIZATIONS:
LITERARY MAGAZINES AND SMALL PRESSES

Financial Information (Include all restricted and unrestricted monies used for current operations.)

INCOME DATA

EARNED INCOME FROM NONGOVERNMENT SOURCES

Primary Source Income (total receipts excluding any retail sales taxes and customer discounts, from book/magazine sales and fees.)

- Book Sales
- Magazines/Periodicals: Subscriptions
- Magazines/Periodicals: Single Copy Sales
- Other Publication Sales
- Contract Fee Income (i.e., fees for commissioned works)
- Royalty, Copyright, Sale of Rights Income

Secondary Sources of Income (total receipts from non-book/magazine publication activities, concessions, etc., excluding any taxes.)

- Lecture, Reading, 'Performance' Income (Include both those events sponsored by this organization and those sponsored by other organizations.)
- Membership Income (excluding the portion for membership publications and contributions. See Section ______.)
- Advertising Income (Total receipts from sale of advertising space, etc.)
- Other Secondary Sources Income (please specify)

Investment Income (Income from investments and savings accounts. Include all unrestricted dividends, interest; realized gain (loss) on sale of any investments not held as endowment; and proceeds from the sale of non-capitalized assets.)

TOTAL EARNED INCOME (Sum of Primary Source Income + Secondary Source Income + Auxiliary Income + Investment Income)

SUPPORT INCOME FROM NONGOVERNMENT SOURCES

Private Grants and Contributions (Grants, contributions, and other support received for use by the organization in current operations. Exclude contributions of in-kind services, facilities, space and materials. See Section ______.)

- Individual Contributions (total income received from individual contributions resulting from annual fund raising or membership drives. Exclude annual membership fees.)

- Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations.)
- Private Foundation Grants
- Support from United Arts Funds (total income from combined or United Arts Funds campaigns)
- Support from Fund Raising Events/Guilds (total income from benefits, balls, and other special fund raising events. Exclude income from endowment fund raising.)
- Other Private Grants and Contributions (please specify)

Parent Organization Appropriation or Allotment (Cash payment from private source such as a university; if space is donated or other services are provided free by the parent organization, list value in Section ______.)

SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)

- National Endowment for the Arts
- Other Federal Sources (e.g., IMS, NSF, NEH)
- State Arts Agencies
- Other State Sources (Include State CETA funds here)
- Local Sources (total income received from municipal, county, and other local government agencies, including funds from city or county arts councils and school boards. Include local CETA funds here.)
- Other Government Sources (please specify)

TOTAL SUPPORT INCOME (Sum of Support Income from Non-governmental Sources + Support Income from Government Sources)

TOTAL OPERATING INCOME (Sum of TOTAL EARNED INCOME + TOTAL SUPPORT INCOME, excluding contributions of in-kind services, facilities, space, and materials.)

CONTRIBUTION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS (In-kind and donated services, etc. to be considered as gifts to the organization, must meet ALL of the following conditions:

1. They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
2. There is clearly an objective basis on which to value them.
3. The amounts involved must be such that their omission would materially distort the organization's financial statements.

- o Support Personnel: Secretarial and clerical staff (non-professional, non-management)
- o Maintenance and Custodial Staff (Exclude contracted services which are to be reported in Section ________.)
- o Other Staff (Include all other employees not accounted for in the preceding categories. Exclude contracted services which are to be reported in Section ______.)

- Payroll Taxes and Fringe Benefits (Include employer's share of FICA, retirement fund contributions, health insurance, workmen's compensation insurance, unemployment insurance, and any other benefits. Exclude payments for vacation, maternity and sick pay, terminal payments, employee's share of FICA and retirement fund. These should be included as wages and salaries in Section ______.)

Fee-for-Service Personnel Expenses

- Total Payments for Professional Guest Artistic Personnel hired on a single publication/issue basis.

TOTAL PERSONNEL EXPENSE

DIRECT PRODUCTION EXPENSES (Exclude wages and salaries and costs associated with owning and/or operating the facility)

- Supplies (e.g., paper, inks, mailing materials, plates, film, developers, etc. Exclude office supplies.)
- Equipment and parts (Include depreciation, exclude office equipment.)
- Contract Fees (for production work done for you by those outside of your own organization. Exclude fee-for-service personnel expenses listed above.)
- Royalty, Copyright, Sale of Rights Expenses (payable to authors, editors, or other organizations.)
- Marketing, Sales, Promotion Expenses (e.g., advertising costs, fees to advertising agents or agencies, free/promotional copies of publications, etc.)
- Shipping/Postage/Warehousing Expenses (all such costs incurred by selling publications on the open market)
- Other Production Expenses (please specify)

FUND RAISING EXPENSES

- In-house Fund Raising Expenses (Exclude wages and salaries.)
- Contractual Fund Raising Expenses

FACILITY EXPENSES (rental or owned)

- Rent/Facility Lease
- Mortgage (Include interest expense, taxes, and mortgage insurance.)
- Utilities (Include telephone)

- Maintenance and Custodial (Include fees for contracted maintenance/custodial services, supplies and equipment. Exclude wages and salaries paid to employees.)
- Depreciation on Facility or Leasehold Improvements
- Other Facility Expenses (please specify)

MANAGEMENT AND GENERAL EXPENSES

- Office Supplies and Equipment (Include rental costs and depreciation.)
- Professional Fees: Legal, Audit (non-artistic/production, non-administrative)
- Interest Expenses on Loans other than Mortgage (Total interest or carrying charges associated with loans obtained to provide current operating income. Exclude mortgage interest payments.)
- Other Management and General Expenses (please specify)

OTHER AUXILIARY EXPENSES (Costs associated with nonproduction income activities included in Section _____.)

TOTAL OPERATING EXPENSES (Operating Fund: Sum of Personnel Expenses + Direct Program Expenses + Fund Raising Expenses + Facility Expenses + Management and General Expenses + Other Auxiliary Expenses, excluding estimated value of in-kind services, facilities, space, and materials.)

ESTIMATED VALUE OF IN-KIND SERVICES, FACILITIES, SPACE, AND MATERIALS (This information must correspond to data in Income, Section ______. Refer to that section for definition of allowable costs.)

- In-kind Service of Volunteers
    - o Programs
    - o Administration & Management
    - o Fund Raising
- In-kind Services of Employees
    - o Programs
    - o Administration & Management
    - o Fund Raising
- Donated Facilities/Space
    - o Programs
    - o Administration & Management
    - o Fund Raising
- Donated Materials
    - o Programs
    - o Administration & Management
    - o Fund Raising

TOTAL ESTIMATED VALUE OF IN-KIND SERVICES, FACILITIES, SPACE, AND MATERIALS

TOTAL EXPENSES (Sum of TOTAL OPERATING EXPENSES + TOTAL ESTIMATED VALUE OF IN-KIND SERVICES, FACILITIES, SPACE, AND MATERIALS.)

TOTAL INCOME - TOTAL EXPENSES (Current Year Operating Surplus/Deficit)

ACCUMULATED SURPLUS/DEFICIT - BEGINNING OF YEAR (Fund Balance of current unrestricted fund, if following Fund Accounting.)

(Add) Transfers from endowment and other restricted funds (add any extraordinary additions, if not following fund accounting.)

(Deduct) Transfers out of current unrestricted funds to other funds (subtract any extraordinary expenses, if not following fund accounting.)

ACCUMULATED SURPLUS/DEFICIT - END OF YEAR (Sum of lines ____ and ____, less line ____.)

BALANCE SHEET DATA (for the fiscal year specified in Item ____.)

- Total Current Assets of All Funds
- Total Assets of All Funds
- Total Assets from Endowment Funds
- Current Liabilities of All Funds
- Total Liabilities of All Funds
- Amount of Increase/Decrease in Endowment Funds during the year

VALUATION DATA (Estimate, if necessary)

- Value of Inventory (amount of inventory)
- Value of Copyrights Owned
- Value of Physical Plant (land, buildings, equipment)

Operational Information

OUTPUT DATA

PUBLICATION OUTPUT ACTIVITIES

- Number of Different Periodical/Journal Titles Published/Printed during this Fiscal Year.
  - o Total Number of Copies Printed for All Periodicals

    - o Paid Circulation for all Periodicals (i.e., number of copies sold)
        - Total Number of Regular Subscriptions Sold
        - Total Number of Single, Non-subscription Copies Sold
    - o Controlled Circulation for all Periodicals (i.e., the periodical is given free of charge to a controlled, exclusive readership)
        - Total Number of Free Copies Distributed
- Number of Different Book Titles Published/Printed during this Fiscal Year
    - o Total Number of Books Printed (for all titles)
    - o Total Number of Books Sold (for all titles)
    - o Total Number of Books Distributed Free of Charge (for all titles)
- Number of Other Publication or Printing Activities During this Fiscal Year (Please describe briefly the nature of such publications or activities.)

OTHER OUTPUT ACTIVITIES

Total Attendance at Scheduled Events (performances, lectures/readings, educational programs, etc. Estimate, if necessary.)

- Total Number of Members Participating in Your Membership Program(s)

PRICE RATES

Primary Source Income Activities

- Book Prices
    - o High Price
    - o Low Price
- Periodical Prices (for all periodicals)
    - o Subscription Rate
        - High Rate
        - Low Rate
    - o Single Copy Price
        - High Price
        - Low Price

Secondary Source Income Activities

- Admission Charges to Scheduled Events
    - o High
    - o Low
- Membership Fees/Rates
    - o High
    - o Low

METHODS OF DISTRIBUTION (Percentages of distribution of all materials published by your organization. Estimate, if necessary.)

- Percent through the Mail
- Percent sold directly by your organization
- Percent sold by bookstores,newstands, other outside organizations
- Percent sold/distributed by other distribution mechanisms (please specify method of distribution)

EMPLOYMENT DATA

Wage and Salary Rates (to be calculated from total payroll expense and in-kind services expense divided by total paid work weeks or contributed work weeks for each of the personnel categories listed below.)

- Total number of hours worked by employees (NOTE: For those persons who split their time between two or more of the categories listed below, please allocate their hours to the category in which they were placed in Section ______, Personnel Expenses.)
  - Professional
    - Full Time
    - Part Time
  - Other Production
    - Full Time
    - Part Time
  - Administrative
    - Full Time
    - Part Time
  - Fund Raising
    - Full Time
    - Part Time
  - Support
    - Full Time
    - Part Time
  - Maintenance and Custodial
    - Full Time
    - Part Time

  - o Other
    - Full Time
    - Part Time
- Total number of days worked by Fee-for-Service Personnel
- Total number of hours contributed by volunteers
- Total number of unpaid hours contributed by employees

OTHER DATA (to be incorporated into the introductory section of the questionnaire)

Capacity

- Maximum possible daily output (in pages)

Governing Authority

Type of Organization (self-identification)

Age (Date of Founding)

Fiscal Year Reported (ending date of last audited fiscal year: month, day, and year)

Revision
12/11/79
Final

DATA DEFINITIONS - MULTI-PURPOSE QUESTIONNAIRE

FINANCIAL INFORMATION (for organizations that follow fund accounting; include all non-restricted funds and any restricted funds that are used for current operations in both the Income & Expense Sections. Do not include donor-designated endowment funds).

INCOME DATA

EARNED INCOME FROM NON-GOVERNMENT SOURCES

Artistic Activity Sources

- Total ticket income from performances or events performed by this organization in the home-city, excluding any admissions taxes.
- Admission Income from exhibits (excluding any admission taxes).
- Total tuition and training, workshop, and educational income.
- Total nongovernment contract income received for activity performed at home (exclude government and tour income; please specify nature of contract, e.g. performance, exhibition, education).
- Total income from performances, exhibits or workshops on tour (excluding any admission taxes).
- Total membership income (excluding contributions and any portion of the membership fee that is for tickets to performances, concerts, etc. See sections ____ and ____.).
    - o general public membership
    - o artistic membership (fees paid by artist or artistic professionals to the organization in return for services rendered by the organization, e.g., membership income from artists at a visual arts center).

- Total income from sponsorship/presentation of artistic performances, events, exhibitions, festivals, etc. (excluding any admissions taxes. These are events in which another group or individual performs or exhibits). Do not include rental of space. See line ___.
- Total income from the sale or rental of artistic products produced by your organization or its members.

  o printed matter (books, journals, catalogs, etc.
  o films, video-tapes, photographs, etc.
  o crafts, sculpture paintings, etc.
- Total income from services rendered to the general public or to artistic groups or individuals (e.g. consultation, architectural studies, promotion for artists' showings, etc.)
- Income from Rental or Sublease of Space (gross income from rental and/or subleases of space owned, operated, or controlled by your organization.)
- Other sources of income from artistic activity (please specify).

Auxiliary Income All Non-related Earned Income (Include all receipts, excluding any taxes, resulting from the operation of parking lots, gift shops, restaurants, concession stands, etc.)

Investment Income (Income from investments and savings accounts. Include all unrestricted dividends, interest; realized gain (loss) on sale of any investments not held as endowment; and proceeds from sale of non-capitalized assets.)

Multi-purpose

TOTAL EARNED INCOME (Sum of Artistic Activity Income Source + Auxiliary Income + Investment Income)

SUPPORT INCOME FROM NON-GOVERNMENT SOURCES

Private Grants and Contributions (Grants, contributions, and other support received for use by the organization in current operations. Exclude contributions of in-kind services, materials, space, and facilities. See Section ___.)

- Individual Contributions (total income received from individual contributions including that resulting from annual fund raising or membership drives. Exclude annual membership fees. See Section ____.)
- Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations).
- Private Foundation Grants.
- Support from United Arts Funds (total income from combined or United Arts Funds campaigns)
- Support from Fundraising Events, Women's Groups and Guilds (total income from benefits, balls, and other special fundraising events. Exclude income received for Endowment fundraising.)
- Other Private Grants and Contributions (please specify)

Parent Organization Appropriation or Allotment (cash payment from private source such as a university; if space is donated or other services are provided free by the parent organization, list value in section _____.)

Multi-purpose

SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)

- National Endowment for the Arts
- CETA (all CETA funds received)
- Other Federal Sources (e.g., IMS, NSF, NEH)
- State Sources (Include State Art Agencies)
- Local Sources (total income received from municipal, county, and other local government agencies, including funds from city or county arts councils and school boards.)
- Other Government Sources (such as payments from foreign governments; please specify)

TOTAL SUPPORT INCOME (Sum of Support Income from Nongovernment Sources + Support Income from Government Sources)

TOTAL OPERATING EARNED INCOME (Sum of Total Earned Income + Support Income, excluding contributions of in-kind services, materials, space and facilities)

CONTRIBUTION OF IN-KIND/VOLUNTEER SERVICES, MATERIALS, SPACE AND FACILITIES (In-kind and donated services, etc. to be considered as gifts to the organization, must meet ALL of the following conditions:

1. The services and facilities must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for, if possible.
2. There is clearly an objective basis on which to value these services or facilities.
3. The amounts involved must be such that their omission would materially distort the organizations's financial statements.

Multi-purpose

All in-kind and donated services and facilities must be certified by your auditors and included in the annual report. Smaller organizations who do not undergo an annual audit should estimate the value according to the criteria above. NOTE: Total amount should be exactly off-set in Expense Section _______.)

- In-kind Services of Employees
- In-kind Services of Volunteers (i.e. not employees)
- Donated Space/Facilities
- Donated Materials

TOTAL CONTRIBUTION OF IN-KIND SERVICES, MATERIALS, SPACE AND FACILITIES

TOTAL INCOME (Sum of Total Earned Income + Total Support Income + TOTAL CONTRIBUTION OF IN-KIND SERVICES, MATERIALS, SPACE AND FACILITIES)

EXPENSE DATA (Exclude in-kind services of employees and volunteers and donated materials and facilities. See Section ____.)

PERSONNEL EXPENSES

Employee Expenses (Total payments for all full time and part time employees on your payroll for each of the categories listed below. If an employee splits his time between two or more categories, place him in the category in which he spends the greater proportion of time.)

- Wages and Salaries (generally defined as gross earnings paid an employee including payment for annual and sick leave, overtime, bonuses and other remuneration of a payment nature received by the employee. The wages and salaries represent the amount earned and reported to the Internal Revenue Service on a W-2 statement. Wages and salaries are to be reported on the gross basis, without

Multi-purpose

deductions for employee's contribution to FICA, Federal and State taxes, and other deductions from an employee's gross wages and salaries. Payments for professional or non-professional services obtained under contract, or fees paid on a fee-for-service basis are included in Section _____. Fringe benefits are defined and included in Section ______.)

- o Artistic, professional and production personnel (e.g. performing, curatoral and educational staff, artistic and professional staff, and those involved in the preparation and presentation of performances, products, or exhibits. If your organization sponsors resident groups or artists and pays their salaries, include here. Exclude salaries paid on a per service/per performance basis. See section ____.)
- o Administrators, supervisory & managerment personnel (e.g. Executive Director, business officer, building and grounds head).
- o Fund raising personnel: development officer and staff. (Exclude clerical and secretarial staff.)
- o Support personnel (secretarial, clerical).
- o Maintenance security and custodial personnel (Exclude contractual services which are to be reported in section ___).
- o Auxiliary operations personnel (employees who work in food service, gift shop, parking, etc. Exclude contracted services which are to be reported in section ____.)

- Payroll Taxes and Fringe Benefits (Include employer's share of FICA, retirement fund contributions, health insurance, workmen's compensation insurance, unemployment insurance, and any other benefits. Exclude payments for vacation, maternity and sick pay, terminal payments,

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Multi-purpose

employee's share of FICA and retirement fund. These exclusions should be reported above under wages and salaries in section _____.)

Fee-for-Service Expenses

- Total payments for artistic or professional 'Guest' personnel (Includes performers, artists, lecturers, etc.)

TOTAL PERSONNEL EXPENSE

DIRECT PROGRAM EXPENSES (All direct costs of programs, performances, exhibits, services provided, etc. These include supplies, equipment, travel, etc. that are a direct part of your artistic program. Exclude personnel expenses (section ___), and facility expenses (section ___), or fund raising expenses (section ___). List/specify the five most costly item of expenses.

- 1. __________

- 2. __________

- 3. __________

- 4. __________

- 5. __________

- All other program expenses

FACILITY EXPENSES (rental or owned)

- Rent, facility-lease payment

- Mortgage (include interest expense, mortgage insurance and real estate taxes)

Multi-purpose

- Utilities (include water, heat, electricity telephone)
- Maintenance services, supplies, equipment (Include fees for contracted services. Exclude wages or salaries for maintenance employees.)
- Depreciation on facility or leasehold improvements.
- Other facility expenses (please specify)

MANAGEMENT AND GENERAL EXPENSES

- Office supplies and equipment (items that have not been capitalized, rental costs and depreciation, if applicable).
- Professional fees (legal, audit, ticket agency commissions, etc.)
- Interest expenses on loans other than mortgage (total interest or carrying charges associated with loans obtained to provide current operating income. Exclude mortgage interest payments.)
- Other management and general expenses (please specify)

FUNDRAISING EXPENSES

- Inhouse fundraising expenses (exclude wages and salaries.)
- Contractual fundraising expenses

AUXILIARY EXPENSES (Cost of sales, expense of auxiliary activities such as food service, gift shop, parking, etc. Refer to Income section ___ for associated revenues).

TOTAL OPERATING EXPENSES Sum of personnel expenses + direct program Expenses + Fund Raising Expenses + Facility Expenses + Management and General Expenses + Auxiliary Expenses. (excluding estimated value of inkind services materials, space and facilities.)

Multi-purpose

ESTIMATED VALUE OF IN-KIND SERVICES, MATERIALS, SPACE AND FACILITIES (This information must correspond to data in Income section ___. Refer to that section for definition of allowable costs.)

- In-kind Service of Volunteers:
    - o programs
    - o administration & management
    - o fund raising
- In-kind Service of Employees:
    - o programs
    - o administration & management
    - o fund raising
- Donated Facilities/Space
    - o programs
    - o administration and management
    - o fund raising
- Donated Materials
    - o programs
    - o administration & management
    - o fund raising

TOTAL ESTIMATED VALUE OF IN-KIND SERVICES, MATERIALS, SPACE AND FACILITIES

TOTAL EXPENSES (Sum of total Operating Expenses + Total Estimated value of in-kind services, materials, space and facilities)

TOTAL INCOME LESS TOTAL EXPENSES (current operating surplus/deficit)

CURRENT UNRESTRICTED/OPERATING FUND BALANCE BEGINNING OF YEAR (accumulated surplus/deficit beginning of year)

Multi-purpose

TOTAL ENDOWMENT AND OTHER EXTRAORDINARY FUNDS TRANSFERRED INTO CURRENT
OPERATING FUNDS (any extraordinary additions)

TOTAL FUNDS TRANSFERRED OUT OF CURRENT OPERATING FUNDS (i.e., extraordinary payments from current operating fund; please specify type)

CURRENT UNRESTRICTED/OPERATING FUND BALANCE END OF YEAR (accumulated surplus/deficit end of year; sum of lines ____, ____, and ____, less line ____).

BALANCE SHEET DATA

- Current assets of all funds (total current assets for organization.
- Total assets of all funds (current assets plus fixed assets).
- Current liabilities of all funds.
- Total liabilities of all funds.
- Endowment fund balance at end of year (funds held by the organization whose principal is restricted by the donor to remain intact; income from these funds (i.e. dividends or interest) are usually unrestricted.)
- Amount of increase/decrease in Endowment Funds during the year.

VALUATION DATA - estimate if necessary

- Value of Physical Plant (Land, Building, Equipment) that if owned

Multi-purpose

OPERATIONAL INFORMATION

INCOME Categories as listed in Income Section	**Output Data**	**Attendance Totals** Indicate whether attendance figures are actual or estimated	**Price Rates**
Performances, Events	Total number of performances or events	Total paid attendance at all performances or events	Price range of tickets - High - Low
	Total number of productions mounted (see Performing arts questionnaire for definitions)	Free attendance at performances or events	
Exhibitions	Total number of exhibitions mounted (include permanent collections)	Total paid attendance (admission) to all exhibitions	Price range of admission - Highest price charged to an exhibit - Lowest price charged to an exhibit
	Do you have a permanent collection? Yes___ No___	Free attendance at exhibitions	
Tuition, Educational Program Income	Total number of courses, training programs, workshops, educational programs	Total paid attendance at all educational and training programs	Price range of admission or tuition per program/course - High - Low
	Do you operate a formal school? yes____ no____	Free attendance at educational and training programs	
Nongovernment Contract Income	Number of performances, or events under contract	Total attendance at performances and events	x
	Number of Exhibitions under contract	Total attendance at exhibitions	x
	Number of educational and Training programs under contract	Total attendance at educational and training programs	x
	Other contracted activities (please specify)	Total attendance at these	x
Tour activity Income	Number of performances or Events - Number of Productions	Total paid attendance at performances, and events Total free attendance at performances and events	Price range of tickets - High - Low
	Number of Exhibitions sent on tour	Total paid admission to exhibitions on tour Total free attendance at exhibitions on tour	Price range of admission - High - Low
	Number of educational and training programs presented while on tour	Total paid attendance at educational and training programs Total free attendance	Price range of admission - High - Low

Operational Information - Included on this 2-1/2 page chart/matrix are Output Data, Attendance Totals, Price Rates matched to their appropriate income categories. Therefore, definitions are not as complete as in other questionnaires. (If actual figures are not known, please estimate.)

Operational Information - (Output Data, Attendance, Price Rates)

	Output Data	Attendance Totals	Price Rates
	Other activities while on tour (please specify)	Total attendance at these	x
Membership Income			
- General Public	see membership data, page 13	see membership data, page 13	see membership data, page 13
- Artists	X	see other output data, page 12	see other output data, page 12
Sponsorship Income	Total number of performances sponsored by your organization (see definition in performing arts questionnaire for sponsor)	Total paid attendance at sponsored performances Total free attendance at sponsored performances	Price range of tickets - High - Low
	Total number of exhibitions sponsored by your organization	Total paid attendance at sponsored exhibitions Total free attendance at sponsored exhibitions	Price range of admission - High - Low
	Total number of educational and training programs sponsored by your organization	Total paid attendance at sponsored programs Total free attendance at sponsored programs	Price range of admission - High - Low
	Total number of festivals sponsored by your organization - Number of groups performing or exhibiting - Number of individuals performing or exhibiting	Total paid attendance at festivals Total free attendance at festivals	Price range of admission - High - Low Price rate(s) for exhibitors - High - Low
Sale/ rental of artistic products			
- printed matter (books, journals)	Number of titles, number of periodicals, etc. - Total number printed - Total number sold	x	Subscription rates Book Prices - High - Low
- films, video-tape photographs	Total number produced - Total number for sale	x	Price range for films,tapes - High - Low
	- Total number for rent	x	Rental rates - High - Low
	- Total number broadcast also see other data, page 12	x	x
- crafts, sculpture, paintings, etc.	Total number produced	x	x
- other (please specify)	Total number produced	x	x

	Output Data	Attendance	Price Rates
Services	Number of services available (Please specify type of service and whether available to the general public or to membership only)	number of people (clients) served	x
Rental/ Sublease of space	See type of space available, see below.	x	rental rates $ _____ per _____ (sq. foot, per studio, etc.)

OTHER OUTPUT DATA

- If Broadcasting,
  - o Hours/week on the air (total)
  - o Estimated size of audience of arts/cultural programs
  - o Number of cultural programs broadcast
- If an Art, Visual Arts, Cultural, Neighborhood, Media Arts, Performing Arts Center
  - o Types of Space available in your facility, if one is owned
    - Exhibition
    - Auditorium/Performance Space
    - Studios
    - Practice Rooms
    - Classrooms
    - Library/Archival Space
    - Administrative
  - o Number of resident artistic/performing groups
    - membership rate (Exclude any portion that represents rental of space or equipment)
  - o Number of individual resident artists
    - membership price rate (Exclude any portion that represents rental of space or equipment)

MEMBERSHIP DATA

	Type of Member	Number of Members for Each Type	Membership Price Rate for Each Type
- List types of general public membership (e.g. corporate, family individual, etc.), number of members, and rates	________	____________	________________
	________	____________	________________
	________	____________	________________

EMPLOYMENT DATA

(Wage and Salary Rates to be calculated from total payroll expense and in-kind services expense divided by total paid work weeks or contributed work weeks for each of the personnel categories listed below.)

o Total number of hours worked by employees. (NOTE: for those persons who split their time between two or more categories listed below, please assign their hours to the category in which they were placed in section ____, personnel expenses.)

o Artistic, professional,production personnel: (include those in matching employee expense category section __)

full time

part time

o Administrators, supervisory and management personnel:

full time

part time

o Fund Raising Personnel:

full time

part time

Multi-purpose

- o Support Personnel:
  - full time
  - part time
- o Maintenance, Security, Custodial
  - full time
  - part time
- o Auxiliary Operations Personnel:
  - full time
  - part time

- Total number of days worked by fee-for-service personnel (guest artists, lecturers, etc.)
- Total number of hours contributed by volunteers
- Total number of unpaid hours contributed by employees

OTHER DATA

- Type of organization
  - o involved in the production of art ______ or presentor/ sponsor of individual artists or artistic groups ______.
- Check appropriate artistic form(s)
  - o visual arts center/gallery
  - o media arts center
  - o community cultural center or neighborhood arts center
  - o performing arts center
  - o performing arts organization
  - o broadcasting station (TV or radio)
  - o design arts group
  - o museum
  - o literary magazines, small presses
  - o festival sponsor
  - o library/archive
  - o multi-arts organization (list three most prominent activities)
  - o other (please specify)

Multi-purpose

- Governing authority
- Age of organization in current status
- Fiscal year ending date
- Total seating capacity of auditorium (if owned)
- Total cubic footage of exhibition space (if applicable)

Multi-purpose

APPENDIX B

PRETEST QUESTIONNAIRES

Draft Cover Letter

Questionnaires:

- Museums and Similar Organizations
- Organizations Which Give Performances
- Publication Organizations
- Multi Art/Cultural and Media Organizations

NATIONAL
ENDOWMENT
FOR
THE ARTS

WASHINGTON
D.C. 20506

A Federal agency advised by the
National Council on the Arts

Dear

The development of a responsive and responsible national arts policy is becoming increasingly important in this era of economic and social change. Sound policy, however, depends upon informed choices. Congress, the National Council on the Arts, and others in policy-making positions need reliable, valid trend measures of the economic condition of arts organizations on which to base decisions.

The responsibility for providing this important information rests with the Research Division of the National Endowment for the Arts. Plans have been developed over the past five years for a comprehensive economic data program on the arts. This 'Economic Data Series', now underway, will provide both current indicators and, eventually, forecasts of the health of organized artistic activity throughout the United States.

The success of this program, being carried out under contract by Informatics Inc depends upon the voluntary participation of organizations like yours which apply to the Endowment for support. The information you provide will not affect grant decisions in any way, but will be very important to the validity of the results and to future policy outcomes.

In the support of this effort, the 'Series' has been endorsed by (list of service organizations)

Your cooperation in completing this questionnaire and returning it promptly will be greatly appreciated. If you have questions or need assistance, please call (toll free number) and an accountant will help you. Thank you for your time and effort in this endeavor.

Sincerely,

Livingston L. Biddle, Jr.
Chairman

NATIONAL
ENDOWMENT
FOR
THE ARTS

WASHINGTON
D.C. 20506

A Federal agency advised by the
National Council on the Arts

ECONOMIC DATA SERIES
QUESTIONNAIRE

MUSEUMS AND SIMILAR ORGANIZATIONS

DRAFT

OMB #
Approval Expires: ________
(Date)

ECONOMIC DATA SERIES
QUESTIONNAIRE

MUSEUMS
AND SIMILAR ORGANIZATIONS

STATEMENT OF CONFIDENTIALITY: All information which would permit identification of any individual or establishment will be held in strict confidence, will be used only for the purposes of this survey and will not be disclosed or released to other persons or used for any other purpose.

GENERAL INSTRUCTIONS:

This questionnaire is organized into sections of related information: general, financial, operational, in-kind contributions and contact information. In the first section, GENERAL INFORMATION, you are asked to provide descriptive information about your organization, including the ending date of your last audited fiscal year. If your last fiscal year was not audited, fill in the last day of your last fiscal year. Please provide all information for the remainder of the questionnaire on the basis of that fiscal year. In addition, you are asked to submit a copy of your financial statement for that same fiscal year, if one exists.

Information on income and expenses is requested in the second section FINANCIAL INFORMATION. When completing this section, please round off all figures to the nearest dollar. The valuation of in-kind services, facilities, space, and materials should not be included here, but should be accounted for in Section IV, if you are able to do so. If your organization follows fund accounting, include all non-restricted funds that are used for current operations in both the Income and Expense sections. DO NOT include donor-designated endowment funds. Complete information is desired from each organization; however, some organizations may not be able to provide the level of detail requested. Please complete as many items as you reasonably can. The information is organized into related groupings of items, and subtotals are provided so that it will be easier for you to generate totals. If you do not have exact figures for certain line items, please give your best estimate. If a line item does not apply to your organization, simply leave it blank.

In the third section, OPERATIONAL INFORMATION, you are asked to provide output information which relates back to parallel items under income and expenses. Again, complete those items which are applicable to your organization for the fiscal year reported to the best of your ability, and give your best estimates when exact figures are not available.

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Additionally, please examine the mailing label below, and write any corrections directly on the label. Should you have any questions or require assistance in filling out this questionnaire, please call COLLECT at ________, and an accountant will be available to help you. When completed, please return this questionnaire in the postage-paid envelope provided to:

Economic Data Series
Informatics Inc.
6011 Executive Boulevard
Rockville, MD 20852

MAILING LABEL

Form # ______

1 - ☐☐☐☐☐ - ☐☐

MUSEUMS AND SIMILAR ORGANIZATIONS

SECTION I

GENERAL INFORMATION

(1.) In the space provided below, please describe your organization in terms of its artistic/cultural output or production. Include any information which you feel helps to best portray your organization (e.g., university art museum, historical house, art/ethnic, etc.).

(2.) Is your organization, as addressed on the mailing label, a part of a college or university?

☐ Yes ☐ No (Skip to Item 4.)

(3.) Does your organization maintain a budget which is separable from that of the college or university?

☐ Yes ▼ Please continue.

☐ No ▼ STOP: Remainder of questionnaire does not apply. Please return this questionnaire in the prepaid envelope provided. Thank you for your participation.

(4.) What is your organization's year of founding, or the year of its original charter? . . . . |_|_|_|_| Year of Founding or Year of Original Charter

(5.) What is the ending date of your last audited fiscal year? (If not audited, give the ending date of your last fiscal year.) . . . . |_|_|_|_|_|_| Month Day Year

NOTE: PLEASE REPORT ALL INFORMATION FOR THE REMAINDER OF THIS QUESTIONNAIRE ON THE BASIS OF THE FISCAL YEAR INDICATED IN ITEM 5.

Time required to complete Section I: ____________

Fiscal Year Ending 19_____

SECTION II

FINANCIAL INFORMATION

In this section, we are seeking information on your income sources and expenses. Include all that are used for current operations in both the Income and Expense Sections. DO NOT include donor-designated endowment funds. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest dollar. Enclose any negative figure (i.e., loss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in Item 5, Page 1. Please indicate this fiscal year in the space provided in the upper right corner of each page.

NOTE: Valuation of the contribution of in-kind/volunteer services, facilities, space, and materials is dealt with in Section IV at the end of this questionnaire. DO NOT include any such valuation data in the financial information which follows.

INCOME

(1.) EARNED INCOME FROM NONGOVERNMENT SOURCES

Admission Income

General Admission Income (total receipts, excluding any admissions taxes from tickets sold as a part of the regular operating schedule. Exclude receipts from special exhibitions.) . . . . 01 $__________

Special Exhibition Admission Income (total special exhibition receipts, excluding any admissions taxes) . . . . 02 $__________

"Donation-Requested" Admissions Income (total receipts) . . . . 03 $__________

Other Income from Admissions (Please specify types of admission.)

____

______________________________ . . . . 04 $__________

Total Admission Income (Add lines 01, 02, 03, and 04.) . . . . 05 $☐

Other Program Income

Royalty, Copyright Income . . . . 06 $__________

Tuition, Training Workshops, Lecture, Films, and Education Income (Exclude performances.) . 07 $__________

Performance Income . . . . 08 $__________

Membership Income (Include corporate memberships. Exclude any portion of membership fee which is a contribution.) . . . . 09 $__________

Other Program Income (Please specify program activities.)

____

______________________________ . . . . 10 $__________

Total Other Program Income (Add lines 06, 07, 08, 09, and 10.) . . . . 11 $☐

Auxiliary Income - Non-Program Related Income (Include all receipts, excluding any taxes.)

Income from Rental or Sublease of Space (gross income from rental and/or subleases of space owned, operated, or controlled by your organization.) . . . . 12 $__________

Museum Shop Income (Include publication and catalog sales.) . . . . 13 $__________

Income from Food, Parking, Concession Stands . . . . 14 $__________

Other Auxiliary Income (Please specify types of auxiliary income.)

____

______________________________ . . . . 15 $__________

Total Auxiliary Income (Add lines 12, 13, 14, and 15.) . . . . 16 $☐

Fiscal Year Ending 19_____

Investment Income

Dividends and Interest (from investments held in the unrestricted fund, plus unrestricted dividends and interest held in endowment or other restricted funds) . . . . 17 $__________

Net Realized Gains/(Losses) (on the sale of securities held in the unrestricted fund) . . . 18 $__________

Proceeds from the Sale of Assets which are not Capitalized (Include sales from the collection.) . . . . 19 $__________

Total Investment Income (Add lines 17, 18 and 19.) . . . . 20 $☐

TOTAL EARNED INCOME (Add lines 05, 11, 16, and 20.) . . . . 21 $☐

② SUPPORT INCOME FROM NONGOVERNMENT SOURCES

Private Grants and Contributions (grants, contributions, and other support received for use by the organization in current operations. Exclude contributions of in-kind services, facilities, space and materials. See Section IV.)

Individual Contributions (total income received from individual contributions including that resulting from annual fund raising or membership drives. Exclude annual membership fees.) . . . . 22 $__________

Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations. Exclude annual membership fees.) . . . . 23 $__________

Private Foundation Grants . . . . 24 $__________

Support from United Arts Funds (total income from Combined or United Arts Funds campaigns) . . . . 25 $__________

Support from Fund Raising Events and/or Guilds (total income from benefits, balls, and other special fund raising events. Exclude income raised specifically for endowment.) . . . . 26 $__________

Other Private Grants and Contributions . . . . 27 $__________

Total Private Grants and Contributions (Add lines 22, 23, 24, 25, 26, and 27.) . . . . 28 $☐

Parent Organization Appropriation or Allotment (cash payment from private source such as a university. Exclude any space, services, or materials provided free by the parent organization. See Section IV.) . . . . 29 $__________

TOTAL SUPPORT INCOME FROM NONGOVERNMENT SOURCES (Add Lines 28 and 29.) . . . . . 30 $☐

③ SUPPORT INCOME FROM GOVERNMENT SOURCES

(total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)

National Endowment for the Arts . . . . 31 $__________

CETA (all funds received) . . . . 32 $__________

Other Federal Sources (IMS, NSF, NEH, etc.) . . . . 33 $__________

State Sources (Include State Arts Agencies.) . . . . 34 $__________

Local Sources (total income received from municipal, county, and other local government agencies, including funds from city or county arts councils and school boards) . . . . 35 $__________

Regional Government Sources . . . . 36 $__________

Other Government Sources such as foreign governments (Please specify.)

____

____ . . . . 37 $__________

TOTAL SUPPORT INCOME FROM GOVERNMENT SOURCES (Add lines 31, 32, 33, 34, 35, 36, and 37.) . . . . 38 $☐

TOTAL OPERATING INCOME (Add lines 21, 30, and 38.) . . . . 39 $☐

Fiscal Year Ending 19_____

EXPENSES

Please respond to the items in this section with reference to the fiscal year indicated in Item 5, page 1. Please indicate this fiscal year in the space provided in the upper right corner of each page. Record in-kind services of employees and volunteers and donated facilities, space, and materials in Section IV.

④ PERSONNEL EXPENSES

Employee Expenses (total payments for all full time and part time employees on your payroll for each of the categories listed below. If an employee splits his time between two or more categories, place him in the category in which he spends the greater proportion of time.)

Wages and Salaries (generally defined as gross earnings paid an employee including payment for annual and sick leave, overtime, bonuses and other remuneration of a payment nature received by the employee. The wages and salaries represent the amount earned and reported to the Internal Revenue Service on a W-2 statement. Payments for professional or non-professional services obtained under contract, or fees paid on a fee-for-service basis are included on Lines 49, 58, 62, 68, or 72 as appropriate. Fringe benefits are defined and included on Line 47.)

Professional Staff (e.g., curators, research and educational staff, conservators and other artistic and professional staff, excluding secretarial and clerical staff) . . . . 40 $__________

Administrative, Supervisory, Management Staff (e.g., Executive Director, Business Officer and staff, Building and Grounds Department Head, other noncuratorial department heads. Exclude secretarial and clerical staff.) . . . . 41 $__________

Fund Raising Staff (Development Officer and staff. Exclude secretarial and clerical staff.) . . . . 42 $__________

Support Personnel (secretarial and clerical staff). . . . . 43 $__________

Maintenance and Security Staff (Exclude contracted services which are to be reported on line 62.) . . . . 44 $__________

Auxiliary Operations Staff (employees who work in the food service, gift shop sales, parking areas, etc. Exclude contracted services, which are to be reported on line 72.) . . . . 45 $__________

Total Wages and Salaries (Add lines 40, 41, 42, 43, 44, and 45.) . . . . 46 $☐

Payroll Taxes and Fringe Benefits (Include employer's share of FICA retirement fund contributions, health insurance, workmen's compensation insurance, unemployment insurance, and any other benefits. Exclude payments for vacation, maternity and sick pay, terminal payments, employee's share of FICA and retirement fund. These should be included as Wages and Salaries above.) . . . . 47 $__________

Total Employee Expenses (Add lines 46 and 47.) . . . . 48 $☐

Fee-for-Service Personnel Expenses (total payments for professional 'guest' lecturers, performers, artists, etc.) . . . . 49 $__________

TOTAL PERSONNEL EXPENSE (Add lines 48 and 49.) . . . . 50 $☐

⑤ PROGRAM EXPENSES

Collection and Exhibition Expenses (Exclude wages and salaries and costs associated with owning and operating the facility.)

Conservation Costs . . . . 51 $__________

Transportation & Shipping of the Collection and Exhibits . . . . 52 $__________

Insurance on the Collection and Exhibits . . . . 53 $__________

All Other Collection and Exhibition Expenses (Please specify major types of expenses.)

____

____ . . . . 54 $__________

Total Collection and Exhibition Expenses (Add lines 51, 52, 53, and 54.) . . . . 55 $☐

Fiscal Year Ending 19_______

Other Program Expenses (Include expenses for research, library, education, membership, community service programs, printing and publication, etc. Exclude fund raising expenses and salaries.) . . . . 56 $__________

TOTAL PROGRAM EXPENSES (Add lines 55 and 56.) . . . . 57 $☐

⑥ FUND RAISING EXPENSES (Include in-house and contractual expenses. Exclude wages and salaries.) . . . . 58 $☐

⑦ FACILITY EXPENSES (rented or owned - total payments for last fiscal year)

Rent/Facility Lease . . . . 59 $__________

Mortgage (Include interest, real estate taxes, and mortgage insurance. Exclude principal on mortgage.) . . . . 60 $__________

Utilities (Include telephone.) . . . . 61 $__________

Maintenance and Security (Include fees for contracted maintenance/security services, supplies and equipment. Exclude wages and salaries paid to employees.) . . . . 62 $__________

Depreciation on Facility or Leasehold Improvements . . . . 63 $__________

Other Facility Expenses . . . . 64 $__________

TOTAL FACILITY EXPENSES (Add lines 59, 60, 61, 62, 63, and 64.) . . . . 65 $☐

⑧ MANAGEMENT AND GENERAL EXPENSES

Travel . . . . 66 $__________

Office Supplies and Equipment (Include rental costs and depreciation.) . . . . 67 $__________

Professional Fees: Legal, Audit (non-curatorial, non-administrative) . . . . 68 $__________

Interest Expenses on Loans other than Mortgage (total interest or carrying charges associated with loans obtained for current operating purposes. Exclude mortgage interest payments.) . . . . 69 $__________

Other Management and General Expenses (Please specify major types of expenses.)

____

____ . . . . 70 $__________

TOTAL MANAGEMENT AND GENERAL EXPENSES (Add lines 66, 67, 68, 69, and 70.) . . . . . 71 $☐

⑨ OTHER AUXILIARY EXPENSES (cost of sales, expense of auxiliary activities such as food service, gift shop, parking, etc. Include contracted services and any income tax resulting from these activities. Exclude personnel expenses.) . . . . 72 $☐

TOTAL OPERATING EXPENSES (Add lines 50, 57, 58, 65, 71, and 72.) . . . . 73 $☐

Fiscal Year Ending 19______

OPERATING FUND AND BALANCE SHEET DATA

⑩ TOTAL INCOME - TOTAL EXPENSES (Current Year Operating Surplus/(Deficit): Subtract line 73 from line 39.) . . . . 74 $______

⑪ ACCUMULATED SURPLUS/(DEFICIT) BEGINNING OF YEAR (current unrestricted/operating fund balance beginning of year) . . . . 75 $______

⑫ TRANSFERS IN (funds transferred from your endowment and/or other restricted funds into current operating fund) . . . . 76 $______

⑬ TRANSFERS OUT (funds transferred out of current operating fund to other funds) . . . . 77 $______

⑭ ACCUMULATED SURPLUS/(DEFICIT) END OF YEAR (current unrestricted/operating fund balance end of year. Add lines 74, 75, and 76. Subtract line 77.) . . . . 78 $______

⑮ BALANCE SHEET DATA (for the fiscal year specified in Section I, Item 5. Exclude value of the collection.)

Total current assets of all funds . . . . 79 $______

Total assets of all funds (current assets plus fixed assets) . . . . 80 $______

Total assets in endowment funds . . . . 81 $______

Current liabilities of all funds . . . . 82 $______

Total liabilities of all funds . . . . 83 $______

Amount of increase/(decrease) in endowment funds during the year . . . . 84 $______

Total mortgage payment for the year (if facility is owned) . . . . 85 $______

Time required to
complete Section II: ______

Fiscal Year Ending 19_____

SECTION III

OPERATIONAL INFORMATION

(1.) During the fiscal year reported, what percentage of your permanent collection did you have on display? . . . . ____%

(2.) How many special exhibitions did you mount during that year? . . . . ____ Exhibitions

(3.) How many weeks was your organization open to the public? . . . . ____ Weeks

(4.) In the following chart, on admissions, attendance, and prices, please complete, for the fiscal year reported, those items applicable to your organization. If exact figures are unavailable, please give your best estimate. For prices, give the specific dollar and cent figure. Where requested, specify the range from highest price to lowest price. (Do not use specially discounted admissions as the lowest price.)

Type of Admission	Number of Admissions	Price of Admission Per Person
Paid General:		
- Regular		$
- Children		$
- Student		$
- Senior Citizen		$
- School Groups		$
- Other (Please specify types:)		
__________	__________	$__________
__________	__________	$__________
__________	__________	$__________
Special Exhibitions		$ (Highest)
		$ (Lowest)
Performances		$ (Highest)
		$ (Lowest)
Donation Requested		$ (Suggested)
Free		▨

(5.) Please complete the following chart on attendance and tuition fees to any educational activities which were offered by your organization during that fiscal year. If exact figures are not available, give your best estimate. Show the high/low range of tuition fees.

Type of Program	Number of Courses/Programs	Number of Enrollees (Attendees)	Price of Admission/ Tuition Fees
Formal courses offered (by organizations that operate schools)			$ (Highest)
			$ (Lowest)
Workshops, lectures, films, other informal educational programs			$ (Highest)
			$ (Lowest)

Fiscal Year Ending 19____

(6.) Please complete the following chart on memberships for the fiscal year reported with any information applicable to your organization. For the Patron, Sponsor, or Corporate membership categories, specify the total rate and the portion of that rate which was tax deductible.

Type of Membership	Number of Memberships	Membership Rate (Total)	Tax Deductible Portion
Patron		$	$
Sponsor		$	$
Corporate		$	$
Family		$	
Individual		$	
Student		$	
Senior Citizen		$	
Other (e.g., Military, Life. Please specify types:)			
____________	____________	$____________	
____________	____________	$____________	
____________	____________	$____________	

(7.) Please complete the following chart on total number of paid staff and hours for the fiscal year reported in Section I, Item 5. Include all full time and part time staff for each staff category.

NOTE: For those persons who split their time between two or more categories, please assign them to the category in which they were placed in Section II, Item 4, Personnel Expenses.

Staff Category	Number of Paid Staff		Number of Paid Hours	
	Full Time	Part Time	Full Time	Part Time
Professional				
Administrative				
Fund Raising				
Support/Clerical				
Maintenance/Security				
Auxiliary				

(8.) What was the total number of days worked during that year by the fee-for-service personnel represented on line 49? . . . . ____________ Days

Time required to complete Section III: ____________

Fiscal Year Ending 19_____

SECTION IV

(OPTIONAL)

CONTRIBUTION/VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

This section is optional. If you are unable or choose not to complete this section after reviewing it, please skip to SECTION V, SURVEY CONTACT, on the last page of the questionnaire.

In-kind and donated services and items constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide artistic services and products to the public. This section represents an effort to account for and value such services and contributions. Some organizations include some of the items requested below on their financial statements.

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet ALL of the following conditions:

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following items.

① Please complete the following chart on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution (services, space, materials) according to the appropriate function category (programs, fund raising, management and general).

Category	All Program Activities	Fund Raising	Management and General	Total
Services of Volunteers	$	$	$	$
In-kind Services of Employees	$	$	$	$
Donated Facilities and Space	$	$	$	$
Donated Materials and Collectibles	$	$	$	$

② Please complete the following chart on total number of volunteer staff and hours contributed by both employees and volunteers during the fiscal year reported. Include all full time and part time staff for each staff category.

NOTE: For those persons who split their time between two or more categories, please assign them to the category in which they were placed in Section II, Item 4, Personnel Expenses. Refer to that section for types of staff to be included in each category.

Staff Category	Number of Volunteer Staff		Number of Hours Contributed by Volunteers		Number of Unpaid Hours Contributed By Employees	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Professional						
Administrative						
Fund Raising						
Support/Clerical						
Maintenance/Security						
Auxiliary						

Fiscal Year Ending 19_____

(3.) At what hourly rate (in dollars) did you value the volunteer time accounted for in Items 1 and 2 above? . . . . $__________ Rate

(4.) Is any of the information in Items 1 and 2 above reflected in your (audited) financial statement for the fiscal year reported?

☐ Yes ☐ No

(Please specify which of the information is included in the statement.)

____

____

____

Time required to complete Section IV: __________

SECTION V

SURVEY CONTACT

Name, Title/Position, Telephone Number of person responsible for the completion of this questionnaire:

Name: ______________________________

Title/Position: ______________________________

Telephone Number: __________/__________ (Area Code) (Number)

To assist in the editing and processing of your questionnaire, please submit a copy of an (audited) financial statement for the fiscal year specified in Section I, Item 5, Page 1 of this questionnaire.

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided to:

Economic Data Series
Informatics Inc.
6011 Executive Boulevard
Rockville, Maryland 20852

NATIONAL
ENDOWMENT
FOR
THE ARTS

WASHINGTON
D.C. 20506

A Federal agency advised by the
National Council on the Arts

ECONOMIC DATA SERIES
QUESTIONNAIRE

ORGANIZATIONS WHICH GIVE PERFORMANCES

DRAFT

OMB #
Approval Expires: __________
(Date)

ECONOMIC DATA SERIES
QUESTIONNAIRE

ORGANIZATIONS WHICH GIVE PERFORMANCES

STATEMENT OF CONFIDENTIALITY: All information which would permit identification of any individual or establishment will be held in strict confidence, will be used only for the purposes of this survey and will not be disclosed or released to other persons or used for any other purpose.

GENERAL INSTRUCTIONS:

This questionnaire is organized into sections of related information: general, financial, operational, in-kind contributions and contact information. In the first section, GENERAL INFORMATION, you are asked to provide descriptive information about your organization, including the ending date of your last audited fiscal year. If your last fiscal year was not audited, fill in the last day of your last fiscal year. Please provide all information for the remainder of the questionnaire on the basis of that fiscal year. In addition, you are asked to submit a copy of your financial statement for that same fiscal year, if one exists.

Information on income and expenses is requested in the second section FINANCIAL INFORMATION. When completing this section, please round off all figures to the nearest dollar. The valuation of in-kind services, facilities, space, and materials should not be included here, but should be accounted for in Section IV, if you are able to do so. If your organization follows fund accounting, include all non-restricted funds that are used for current operations in both the Income and Expense sections. DO NOT include donor-designated endowment funds. Complete information is desired from each organization; however, some organizations may not be able to provide the level of detail requested. Please complete as many items as you reasonably can. The information is organized into related groupings of items, and subtotals are provided so that it will be easier for you to generate totals. If you do not have exact figures for certain line items, please give your best estimate. If a line item does not apply to your organization, simply leave it blank.

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Section IV deals with the CONTRIBUTION OF IN-KIND SERVICES, etc. which some organizations are beginning to value for their own accounting purposes. Please read this section, which is not required, and determine to what extent you can complete it. Any information you provide here will be appreciated.

In Section V, SURVEY CONTACT, please identify the person(s) responsible for the completion of the questionnaire to whom we may direct any questions about the information provided.

Additionally, please examine the mailing label below, and write any corrections directly on the label. Should you have any questions or require assistance in filling out this questionnaire, please call COLLECT at _________, and an accountant will be available to help you. When completed, please return this questionnaire in the postage-paid envelope provided to:

Economic Data Series
Informatics Inc.
6011 Executive Boulevard
Rockville, MD 20852

MAILING LABEL

Form # _______

☐3 - ☐☐☐☐☐ - ☐☐

ORGANIZATIONS WHICH GIVE PERFORMANCES

SECTION I

GENERAL INFORMATION

(1.) In the space provided below, please identify your organization in terms of its artistic/cultural output or production by checking the box which best describes its primary function. If your organization does not fit any of the categories listed, check the box for "Other" and specify the nature of your organization in the space provided.

- ☐ Resident Theatre
- ☐ Children's Theatre
- ☐ Community Theatre
- ☐ Ballet Company, Modern Dance Company
- ☐ Folk/Ethnic Dance Company
- ☐ Other Dance Group
- ☐ Musical Theatre Company
- ☐ Opera Company
- ☐ Symphony Orchestra
- ☐ Chamber Music Organization
- ☐ Choral Music Group
- ☐ Jazz Group
- ☐ Other (Please describe:) ____________________
  ____

(2.) Is your organization, as addressed on the mailing label, a part of a college or university?

☐ Yes ☐ No (Skip to Item 4.)

(3.) Does your organization maintain a budget which is separable from that of the college or university?

☐ Yes → Please continue.

☐ No → STOP: Remainder of questionnaire does not apply. Please return this questionnaire in the prepaid envelope provided. Thank you for your participation.

(4.) What is your organization's year of founding, or the year of its original charter? . . . . ☐☐☐☐ Year of Founding or Year of Original Charter

(5.) What is the ending date of your last audited fiscal year? (If not audited, give the ending date of your last fiscal year.) . . . . ☐☐ Month ☐☐ Day ☐☐ Year

NOTE: PLEASE REPORT ALL INFORMATION FOR THE REMAINDER OF THIS QUESTIONNAIRE ON THE BASIS OF THE FISCAL YEAR INDICATED IN ITEM 5.

Time required to complete Section I: ____________

SECTION II

FINANCIAL INFORMATION

In this section, we are seeking information on your income sources and expenses. Include all that are used for current operations in both the Income and Expense Sections. DO NOT include donor-designated endowment funds. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest dollar. Enclose any negative figure (i.e., loss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in Item 5, Page 1. Please indicate this fiscal year in the space provided in the upper right corner of each page.

NOTE: Valuation of the contribution of in-kind/volunteer services, facilities, space, and materials is dealt with in Section IV at the end of this questionnaire. DO NOT include any such valuation data in the financial information which follows.

INCOME

(1.) EARNED INCOME FROM NONGOVERNMENT SOURCES

Performance Income

Income from Performances in Home Metropolitan Area

(total receipts, excluding any admissions taxes from ticket sales and contract fees for local performances. Show resold tickets as single ticket sales. Organizations that sell Individual or Family Memberships which include tickets to performances should show the value of the ticket portion of the membership in this section. The remaining portion of the membership income should be recorded on line 18 or line 29, as appropriate. For "Gala" or "Opening Night" performances, include only the portion of the ticket which represents the normal ticket price. List the "contribution" portion on line 29.)

Subscription Series (all subscription series combined utilizing any or all of your organization's artistic personnel and for which this organization sold tickets. Exclude contracted or sponsored performances, to be recorded below.)

Subscription Sales . . . . 01 $__________

Single Ticket Sales . . . . 02 $__________

Total Subscription Series (Add lines 01 and 02.) . . . . 03 $__________

Nonsubscription Single Performances (total ticket sale receipts from all other single performances utilizing any or all of this organization's artistic personnel, for which this organization sold tickets. Include local run-out performances. Exclude contracted or sponsored performances.) . . . . . . 04 $__________

Nongovernment Contract Fees (performances held or services provided as a result of contractual arrangements with sources other than the government. Exclude grants or contributions for general operating purposes, reported in Item 2 below. Include all home-stage and local run-out performances given under contract.) . . . . 05 $__________

Sponsored Performances (performances in which this organization sponsored another outside organization or group of artists who performed) . . . . . 06 $__________

Income from Donation Requested Performances . . . . 07 $__________

Total Income From Performances In Home Metropolitan Area (Add lines 03, 04, 05, 06, and 07.) . . . . 08 $__________

Income From Performances Outside Home Metropolitan Area (touring income from ticket sales and contract fees)

Subscription Sales . . . . 09 $__________

Single Ticket Sales . . . . 10 $__________

Nongovernment Contract Fees for Tour Performances . . . . 11 $__________

All Other Performance Income from Touring . . . . 12 $__________

Total Income From Performances Outside the Home Metropolitan Area (Add lines 09, 10, 11, and 12.) . . . . 13 $__________

Total Performance Income (Add lines 08 and 13.) . . . . 14 $__________

Fiscal Year Ending 19_____

Other Program and Auxiliary Income

Royalty and Media Income (film, radio, television, subsidiary rights, publications, record sales, etc.) . . . . 15 $__________

Tuition, Training, Workshop, Education Income

School Operated by This Organization (tuition and fees) . . . . 16 $__________

Other Educational Activities (workshops, etc.) . . . . 17 $__________

Membership Income (Exclude season tickets and contributions.) . . . . 18 $__________

Program, Playbills (Include advertisement income.) . . . . 19 $__________

Income from Rental or Sublease of Space (owned, operated, or controlled by this organization) . . . . 20 $__________

Income from Food, Parking, Concession Stands . . . . 21 $__________

Other Program and Auxiliary Income (Please specify: ____________________) . . . . 22 $__________

Total Program and Auxiliary Income (Add lines 15, 16, 17, 18, 19, 20, 21, and 22.) . . . . 23 $☐

Investment Income

Dividends and Interest (from investments held in the unrestricted fund, plus unrestricted dividends and interest held in endowment or other restricted funds) . . . . 24 $__________

Net Realized Gains/(Losses) (on the sale of securities held in the unrestricted fund) . . . . 25 $__________

Proceeds from the Sale of Assets which are not Capitalized (Include sales from any collection.) . . . . 26 $__________

Total Investment Income (Add lines 24, 25, and 26.) . . . . 27 $☐

TOTAL EARNED INCOME (Add lines 14, 23, and 27.) . . . . 28 $☐

② SUPPORT INCOME FROM NONGOVERNMENT SOURCES

Private Grants and Contributions (grants, contributions, and other support received for use by the organization in current operations. Exclude contributions of in-kind services, facilities, space and materials. See Section IV.)

Individual Contributions (total income received from individual contributions including that resulting from annual fund raising or membership drives. Exclude annual membership fees.) . . . . 29 $__________

Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations. Exclude annual membership fees.) . . . . 30 $__________

Private Foundation Grants . . . . 31 $__________

Support from United Arts Funds (total income from Combined or United Arts Funds campaigns) . . . . 32 $__________

Support from Fund Raising Events and/or Guilds (total income from benefits, balls, and other special fund raising events. Exclude income raised specifically for endowment.) . . . . 33 $__________

Other Private Grants and Contributions . . . . 34 $__________

Total Private Grants and Contributions (Add lines 29, 30, 31, 32, 33, and 34.) . . . . . 35 $☐

Parent Organization Appropriation or Allotment (cash payment from private source such as a university. Exclude any space, services, or materials provided free by the parent organization. See Section IV.) . . . . 36 $__________

TOTAL SUPPORT INCOME FROM NONGOVERNMENT SOURCES (Add Lines 35 and 36.) . . . . 37 $☐

Fiscal YearEnding 19_____

③ SUPPORT INCOME FROM GOVERNMENT SOURCES (total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)

National Endowment for the Arts . . . . 38 $__________

CETA (all funds received) . . . . 39 $__________

Other Federal Sources (IMS, NSF, NEH, etc.) . . . . 40 $__________

State Sources (Include State Arts Agencies.) . . . . 41 $__________

Local Sources (total income received from municipal, county, and other local government agencies, including funds from city or county arts councils and school boards) . . . . 42 $__________

Regional Government Sources . . . . 43 $__________

Other Government Sources such as foreign governments (Please specify.)

____

____ . . . . 44 $__________

TOTAL SUPPORT INCOME FROM GOVERNMENT SOURCES (Add lines 38, 39, 40, 41, 42, 43, and 44.) . . . . 45 $☐

TOTAL OPERATING INCOME (Add lines 28, 37, and 45.) . . . . 46 $☐

Fiscal Year Ending 19_____

EXPENSES

Please respond to the items in this section with reference to the fiscal year indicated in Item 5, page 1. Please indicate this fiscal year in the space provided in the upper right corner of each page. Record in-kind services of employees and volunteers and donated facilities, space, and materials in Section IV.

(4.) PERSONNEL EXPENSES

Employee Expenses (total payments for all full time and part time employees on your payroll for each of the categories listed below. If an employee splits his time between two or more categories, place him in the category in which he spends the greater proportion of time.)

Wages and Salaries (generally defined as gross earnings paid an employee including payment for annual and sick leave, overtime, bonuses and other remuneration of a payment nature received by the employee. The wages and salaries represent the amount earned and reported to the Internal Revenue Service on a W-2 statement. Payments for professional or non-professional services obtained under contract, or fees paid on a fee-for-service basis are included on lines 59-61, 72, 76, 81, and 85. Fringe benefits are defined and included on line 57.)

Performing Artists (singers, dancers, actors, musicians, etc.) . . . . 47 $__________

Other Artistic Personnel (conductors, directors, choreographers, etc.) . . . . 48 $__________

Production Personnel (set designers, lighting crew, etc.) . . . . 49 $__________

Administrative, Supervisory, Management Staff (Executive Director, Business Officer and Staff, other department heads, etc. Exclude secretarial and clerical staff.) . . . . 50 $__________

Fund Raising Staff (Exclude secretarial and clerical staff.) . . . . 51 $__________

Maintenance and Custodial Staff (Exclude contracted services which are to be reported on line 76.) . . . . 52 $__________

Support Personnel (secretarial, clerical, ushers, front-of-house staff) . . . . . . 53 $__________

Auxiliary Operations Personnel (employees who work in food service, gift shop, parking, etc. Exclude contracted services which are to be reported on line 85.) . . . . 54 $__________

Other Staff (Include all other employees not accounted for in the preceding categories. Exclude contracted services. Please specify types of staff.)

____ . . . . 55 $__________

Total Wages and Salaries (Add lines 47, 48, 49, 50, 51, 52, 53, 54, and 55.) . . . . . 56 $☐

Payroll Taxes and Fringe Benefits (Include employee's share of FICA retirement fund contributions, health insurance, workmen's compensation insurance, unemployment insurance, and any other benefits. Exclude payments for vacation, maternity and sick pay, terminal payments, employee's share of FICA and retirement fund. These should be included as Wages and Salaries above.) . . . . 57 $__________

Total Employee Expenses (Add lines 56 and 57.) . . . . 58 $☐

Fee-for-Service Personnel Expenses (total payments for artistic and production personnel, on a per service/per performance basis. Include guest performers, ensembles, and artists.)

Performing Artists (Include choruses, ensembles, etc.) . . . . 59 $__________

Other Artistic Personnel . . . . 60 $__________

Production Personnel . . . . 61 $__________

Total Fee-for-Service Personnel Expenses (Add lines 59, 60, and 61.) . . . . 62 $☐

TOTAL PERSONNEL EXPENSES (Add lines 58 and 62.) . . . . 63 $☐

Fiscal Year Ending 19_____

⑤ DIRECT PRODUCTION EXPENSES (Exclude wages and salaries and costs associated with owning and/or operating the facility.)

Scripts, Scores, Tapes (rental or purchase) . . . . 64 $__________

Royalties, Fees, Licenses, and Commissions Paid to Composers/Arrangers, Playrights, etc. . . . . 65 $__________

Costumes, Props, Scenery, Technical Supplies, and Equipment, etc. (Include depreciation.) . . . . 66 $__________

Program, Playbill, Ticket Printing . . . . 67 $__________

Promotion/Advertising/Publicity (Exclude fund raising activity costs.) . . . . 68 $__________

Travel Associated with Performances (transportation, lodging, per diem, etc.) . . . . . . 69 $__________

Other Production/Performance Expenses (Please specify types of expenses.)

____

____ . . . . 70 $__________

TOTAL DIRECT PRODUCTION EXPENSES (Add lines 64, 65, 66, 67, 68, 69, and 70.). . . . . . 71 $

⑥ FUND RAISING EXPENSES (Include in-house and contractual expenses. Exclude wages and salaries.) . . . . 72 $__________

⑦ FACILITY EXPENSES (rented or owned - total payments for last fiscal year)

Rent/Facility Lease . . . . 73 $__________

Mortgage (Include interest, real estate taxes, and mortgage insurance. Exclude principal on mortgage.) . . . . 74 $__________

Utilities (Include telephone.) . . . . 75 $__________

Maintenance and Custodial (Include fees for contracted maintenance/custodial services, supplies, and equipment. Exclude wages and salaries paid to employees.) . . . . 76 $__________

Depreciation on Facility or Leasehold Improvements . . . . 77 $__________

Other Facility Expenses . . . . 78 $__________

TOTAL FACILITY EXPENSES (Add lines 73, 74, 75, 76, 77, and 78.). . . . . 79 $

⑧ MANAGEMENT AND GENERAL EXPENSES

Office Supplies and Equipment (Include rental costs and depreciation.) . . . . 80 $__________

Professional Fees (legal, audit, ticket agency commissions, etc.) . . . . 81 $__________

Interest Expenses on Loans other than Mortgage (total interest or carrying charges associated with loans obtained for current operating purposes. Exclude mortgage interest payments.) . . . . 82 $__________

Other Management and General Expenses (Please specify major types of expenses.)

____

____ . . . . 83 $__________

TOTAL MANAGEMENT AND GENERAL EXPENSES (Add lines 80, 81, 82, and 83.) . . . . . . 84 $

⑨ OTHER AUXILIARY EXPENSES (cost of sales, expense of auxiliary activities such as food service, gift shop, parking, etc. Include contracted services and any income tax resulting from these activities. Exclude personnel expenses.) . . . . 85 $__________

TOTAL OPERATING EXPENSES (Add lines 63, 71, 72, 79, 84, and 85.) . . . . 86 $

Fiscal Year Ending 19_____

OPERATING FUND AND BALANCE SHEET DATA

10. TOTAL INCOME - TOTAL EXPENSES (Current Year Operating Surplus/(Deficit): Subtract line 86 from line 46.) . . . . 87 $☐

11. ACCUMULATED SURPLUS/(DEFICIT) BEGINNING OF YEAR (current unrestricted/operating fund balance beginning of year) . . . . 88 $__________

12. TRANSFERS IN (funds transferred from your endowment and/or other restricted funds into current operating fund) . . . . 89 $__________

13. TRANSFERS OUT (funds transferred out of current operating fund to other funds) . . . . 90 $__________

14. ACCUMULATED SURPLUS/(DEFICIT) END OF YEAR (current unrestricted/operating fund balance end of year. Add lines 87, 88, and 89. Subtract line 90.) . . . . 91 $☐

15. BALANCE SHEET DATA (for the fiscal year specified in Section I, Item 5.

Total current assets of all funds . . . . 92 $__________

Total assets of all funds (current assets plus fixed assets) . . . . 93 $__________

Total assets in endowment funds . . . . 94 $__________

Current liabilities of all funds . . . . 95 $__________

Total liabilities of all funds . . . . 96 $__________

Amount of increase/(decrease) in endowment funds during the year . . . . 97 $__________

Total mortgage payment for the year . . . . 98 $__________

Time required to complete Section II: __________

Fiscal Year Ending 19_____

SECTION III

OPERATIONAL INFORMATION

① What was the total number of productions mounted by your organization during the fiscal year reported? (Show the total number of different concerts, bills, programs, or productions presented where admission was charged by the organization. For orchestra, show number of different programs performed, counting a pair of concerts as one bill or program. For opera and theatre, show number of productions mounted, counting a pair of one-acts as one bill or program. For dance, show the number of different works performed during the year from the repertoire. Exclude sponsored performances unless part of a subscription series.) . . . . |__|__|__| Productions

② What was the total number of different subscription series offered during that year? (Subscription series are sets of performances and/or productions for which subscription tickets were available.) . . . |__|__|__| Series

③ What was the total number of radio/television broadcasts in which your organization participated during that year? . . . . |__|__|__| Broadcasts

④ What was the total number of recording sessions in which your organization participated during that year? . . . . |__|__|__| Sessions

⑤ What was the total number of weeks of production during that year in which your organization provided employment to the majority of its artistic personnel? (Include main season, pre- and post-season performance weeks, touring and school performances, pre-season rehearsal periods and paid vacation periods.) . . . . |__|__| Weeks

⑥ In the auditorium in which your most important subscription series took place, if applicable, what was the total number of permanent seats? . . . . __________ Seats

⑦ Please complete the following chart on numbers of performances, attendance and ticket price ranges for the fiscal year reported. Exclude any performances outside the home metropolitan area which are to be reported in Item 8 below. The following instructions clarify the meanings of the terms used in the chart and explain what is to be included.

PERFORMANCES

- SUBSCRIPTION SERIES (total number of individual performances for all subscription series combined utilizing any or all of your organization's artistic personnel, for which this organization sold tickets. Exclude contracted, sponsored performances and free/donation-requested performances.)
- NON-SUBSCRIPTION SINGLE PERFORMANCES (total number of all other single performances utilizing any or all of this organization's artistic personnel, for which this organization sold tickets. Exclude contracted, sponsored performances and free/donation-requested performances.)
- CONTRACTED PERFORMANCES (total number of performances utilizing any or all of this organization's artistic personnel which were presented under contract with either non-government or government organizations. Exclude sponsored and donated-requested/free performances.)
- SPONSORED PERFORMANCES (total number of performances utilizing outside guest artists, groups, or other attractions, which were sponsored by this organization. Exclude donation-requested or free performances.)
- FREE OR DONATION REQUESTED PERFORMANCES (total number of performances for which no admission was charged, or for which a suggested donation price was requested but not required)

ATTENDANCE

(Include the total number of tickets sold for all performances. For donation-requested and free performances, give your best estimate of the total attendance.)

PER PERFORMANCE TICKET PRICE RANGES

(Ticket price range requires a general statement of prices from lowest to highest. Show face value of ticket excluding admissions taxes, if any. If prices vary by the series or by day of week, show low on lowest priced performance and high on highest. Exclude sponsored performances or special performance situations such as galas, benefits, etc. Do not show specially discounted tickets (e.g., student tickets) as the low ticket price. For subscription series, show the price range per performance of an individual subscription ticket from low to high. If certain performances or series have no subscriber discount, show the highest price as high.)

Fiscal Year Ending 19_____

PERFORMANCES IN THE HOME METROPOLITAN AREA

Type of Performance	Total Number of Performances	Number of Tickets Sold (Attendance)	Price of Admission Per Performance/Per Ticket
Subscription Series			$ (Highest)
			$ (Lowest)
Single Nonsubscription			$ (Highest)
			$ (Lowest)
Contracted			▨
Sponsored			$ (Highest)
			$ (Lowest)
Donation Requested			$ (Highest)
			$ (Lowest)
Free			▨

(8.) Please complete the following chart on numbers of performances outside the home metropolitan area (on tour), attendance and ticket price ranges for the fiscal year reported. Refer to the instructions included above in Item 7 for clarification of terms used in the chart. Where exact figures are not available, give your best estimate.

PERFORMANCES OUTSIDE THE HOME METROPOLITAN AREA (ON TOUR)

Type of Performance	Total Number of Performances	Number of Tickets Sold (Attendance)	Price of Admission Per Performance/Per Ticket
Subscription Series			$ (Highest)
			$ (Lowest)
Single Nonsubscription			$ (Highest)
			$ (Lowest)
All Other			$ (Highest)
			$ (Lowest)

(9.) Which of the following types of discounted tickets were available to your performances? (Check all that apply.)

- ☐ Senior Citizen
- ☐ Student
- ☐ Children
- ☐ Military
- ☐ Other (Please specify.)________________________________

Fiscal Year Ending 19_____

(10.) Please complete the following chart on attendance and tuition fees to any educational activities which were offered by your organization during that fiscal year. If exact figures are not available, give your best estimate. Show the high/low range of tuition fees.

Type of Program	Number of Courses/Programs	Number of Enrollees (Attendees)	Price of Admission/ Tuition Fees
Formal courses offered (by organizations that operate schools)			$ (Highest)
			$ (Lowest)
Workshops, lectures, other informal educational programs			$ (Highest)
			$ (Lowest)

(11.) Please complete the following chart on memberships for the fiscal year reported with any information applicable to your organization. For the Patron, Sponsor, or Corporate membership categories, specify the total rate and the portion of that rate which was tax deductible.

Type of Membership	Number of Memberships	Membersnip Rate (Total)	Tax Deductible Portion
Patron		$	$
Sponsor		$	$
Corporate		$	$
Family		$	
Individual		$	
Student		$	
Senior Citizen		$	
Other (e.g., Military, Life. Please specify types:)			
____________	____________	$____________	
____________	____________	$____________	
____________	____________	$____________	

Fiscal Year Ending 19_____

(12.) Please complete the following chart on total number of paid staff and hours for the fiscal year reported in Section I, Item 5. Include all full time and part time staff for each staff category.

NOTE: For those persons who split their time between two or more categories, please assign them to the category in which they were placed in Section II, Item 4, Personnel Expenses.

Staff Category	Number of Paid Staff		Number of Paid Hours	
	Full Time	Part Time	Full Time	Part Time
Artistic/Production - Performing Artists				
- Other Artistic Personnel				
- Production Personnel				
Administrative				
Fund Raising				
Support/Clerical				
Maintenance/Custodial				
Auxiliary				
All Other				

(13.) What was the total number of days worked during that year by the fee-for-service personnel represented on lines 59, 60, and 61.

Performing Artists . . . . ________ Days

Other Artists . . . . ________ Days

Production . . . . ________ Days

Time required to
complete Section III: ____________

SECTION IV

(OPTIONAL)

CONTRIBUTION/VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

This section is optional. If you are unable or choose not to complete this section after reviewing it, please skip to SECTION V, SURVEY CONTACT, on the last page of the questionnaire.

In-kind and donated services and items constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide artistic services and products to the public. This section represents an effort to account for and value such services and contributions. Some organizations include some of the items requested below on their financial statements.

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet ALL of the following conditions:

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following items.

1. Please complete the following chart on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution (services, space, materials) according to the appropriate function category (programs, fund raising, management and general).

Category	All Program Activities	Fund Raising	Management and General	Total
Services of Volunteers	$	$	$	$
In-kind Services of Employees	$	$	$	$
Donated Facilities and Space	$	$	$	$
Donated Materials	$	$	$	$

2. Please complete the following chart on total number of volunteer staff and hours contributed by both employees and volunteers during the fiscal year reported. Include all full time and part time staff for each staff category.

NOTE: For those persons who split their time between two or more categories, please assign them to the category in which they were placed in Section II, Item 4, Personnel Expenses. Refer to that section for types of staff to be included in each category.

Staff Category	Number of Volunteer Staff		Number of Hours Contributed by Volunteers		Number of Unpaid Hours Contributed By Employees	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Artistic/Production - Performing Artists						
- Other Artistic Personnel						
- Production Personnel						
Administrative						
Fund Raising						
Support/Clerical						
Maintenance/Custodial						
Auxiliary						
Other						

Fiscal Year Ending 19_____

(3.) At what hourly rate (in dollars) did you value the volunteer time accounted for in Items 1 and 2 above? . . . . $__________ Rate

(4.) Is any of the information in Items 1 and 2 above reflected in your (audited) financial statement for the fiscal year reported?

☐ Yes ☐ No

(Please specify which of the information is included in the statement.)

____

____

____

Time required to complete Section IV: __________

SECTION V

SURVEY CONTACT

Name, Title/Position, Telephone Number of person responsible for the completion of this questionnaire:

Name: ______________________________

Title/Position: ______________________________

Telephone Number: __________ / __________
(Area Code) (Number)

To assist in the editing and processing of your questionnaire, please submit a copy of an (audited) financial statement for the fiscal year specified in Section I, Item 5, Page 1 of this questionnaire.

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided to:

Economic Data Series
Informatics Inc.
6011 Executive Boulevard
Rockville, Maryland 20852

NATIONAL
ENDOWMENT
FOR
THE ARTS

WASHINGTON
D.C. 20506

A Federal agency advised by the
National Council on the Arts

ECONOMIC DATA SERIES
QUESTIONNAIRE

PUBLICATION ORGANIZATIONS: LITERARY MAGAZINES AND SMALL PRESSES

DRAFT

ECONOMIC DATA SERIES
QUESTIONNAIRE

OMB #
Approval Expires: ________
(Date)

PUBLICATION ORGANIZATIONS

STATEMENT OF CONFIDENTIALITY: All information which would permit identification of any individual or establishment will be held in strict confidence, will be used only for the purposes of this survey and will not be disclosed or released to other persons or used for any other purpose.

GENERAL INSTRUCTIONS:

This questionnaire is organized into sections of related information: general, financial, operational, in-kind contributions and contact information. In the first section, GENERAL INFORMATION, you are asked to provide descriptive information about your organization, including the ending date of your last audited fiscal year. If your last fiscal year was not audited, fill in the last day of your last fiscal year. Please provide all information for the remainder of the questionnaire on the basis of that fiscal year. In addition, you are asked to submit a copy of your financial statement for that same fiscal year, if one exists.

Information on income and expenses is requested in the second section FINANCIAL INFORMATION. When completing this section, please round off all figures to the nearest dollar. The valuation of in-kind services, facilities, space, and materials should not be included here, but should be accounted for in Section IV, if you are able to do so. If your organization follows fund accounting, include all non-restricted funds that are used for current operations in both the Income and Expense sections. DO NOT include donor-designated endowment funds. Complete information is desired from each organization; however, some organizations may not be able to provide the level of detail requested. Please complete as many items as you reasonably can. The information is organized into related groupings of items, and subtotals are provided so that it will be easier for you to generate totals. If you do not have exact figures for certain line items, please give your best estimate. If a line item does not apply to your organization, simply leave it blank.

In the third section, OPERATIONAL INFORMATION, you are asked to provide output information which relates back to parallel items under income and expenses. Again, complete those items which are applicable to your organization for the fiscal year reported to the best of your ability, and give your best estimates when exact figures are not available.

Section IV deals with the CONTRIBUTION OF IN-KIND SERVICES, etc. which some organizations are beginning to value for their own accounting purposes. Please read this section, which is not required, and determine to what extent you can complete it. Any information you provide here will be appreciated.

In Section V, SURVEY CONTACT, please identify the person(s) responsible for the completion of the questionnaire to whom we may direct any questions about the information provided.

Additionally, please examine the mailing label below, and write any corrections directly on the label. Should you have any questions or require assistance in filling out this questionnaire, please call COLLECT at ________, and an accountant will be available to help you. When completed, please return this questionnaire in the postage-paid envelope provided to:

Economic Data Series
Informatics Inc.
6011 Executive Boulevard
Rockville, MD 20852

MAILING LABEL

Form # ______

2 - ☐☐☐☐☐ - ☐☐

PUBLICATION ORGANIZATIONS: LITERARY MAGAZINES AND SMALL PRESSES

SECTION I

GENERAL INFORMATION

(1.) In the space provided below, please describe your organization in terms of its artistic/cultural output or production. Include any information which you feel helps to best portray your organization (e.g., publishing house, distribution/promotion center, small press, etc.).

(2.) Is your organization, as addressed on the mailing label, a part of a college or university?

☐ Yes ☐ No (Skip to Item 4.)

(3.) Does your organization maintain a budget which is separable from that of the college or university?

☐ Yes → Please continue.

☐ No → STOP: Remainder of questionnaire does not apply. Please return this questionnaire in the prepaid envelope provided. Thank you for your participation.

(4.) What is your organization's year of founding, or the year of its original charter? . . . . |_|_|_|_| Year of Founding or Year of Original Charter

(5.) What is the ending date of your last audited fiscal year? (If not audited, give the ending date of your last fiscal year.) . . . . |_|_|_|_|_|_| Month Day Year

NOTE: PLEASE REPORT ALL INFORMATION FOR THE REMAINDER OF THIS QUESTIONNAIRE ON THE BASIS OF THE FISCAL YEAR INDICATED IN ITEM 5.

Time required to complete Section I: __________

Fiscal Year Ending 19_____

SECTION II

FINANCIAL INFORMATION

In this section, we are seeking information on your income sources and expenses. Include all that are used for current operations in both the Income and Expense Sections. DO NOT include donor-designated endowment funds. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest dollar. Enclose any negative figure (i.e., loss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in Item 5, Page 1. Please indicate this fiscal year in the space provided in the upper right corner of each page.

NOTE: Valuation of the contribution of in-kind/volunteer services, facilities, space, and materials is dealt with in Section IV at the end of this questionnaire. DO NOT include any such valuation data in the financial information which follows.

INCOME

① EARNED INCOME FROM NONGOVERNMENT SOURCES

Publication Activity Income (total receipts excluding any retail sales taxes and customer discounts, from book/magazine sales and fees)

Book Sales	01	$
Magazines/Periodicals: Subscriptions	02	$
Magazines/Periodicals: Single Copy Sales	03	$
Other Publication Sales	04	$
Contract Fee Income (i.e., fees for commissioned works)	05	$
Royalty, Copyright, Sale of Rights Income	06	$
Total Publication Activity Income (Add lines 01, 02, 03, 04, 05, and 06.)	07	$

Secondary Sources of Income (total receipts from non-book/magazine publication activities, concessions, etc., excluding any taxes.)

Lecture, Reading, 'Performance' Income (Include both those events sponsored by this organization and those sponsored by other organizations.)	08	$
Membership Income (excluding the portion for membership publications and contributions)	09	$
Advertising Income (total receipts from sale of advertising space, etc.)	10	$
Auxiliary Income: Concessions, parking, T-shirts, etc. (Include all receipts, excluding any taxes. Please specify.) ______________________ ______________________	11	$
Total Secondary Source Income (Add lines 08, 09, 10, and 11.)	12	$

Investment Income (Income from investments and savings accounts. Include all unrestricted dividends, interest; realized gain/(loss) on sale of any investments not held as endowment; and proceeds from the sale of non-capitalized assets.)	13	$
TOTAL EARNED INCOME (Add lines 07, 12, and 13.)	14	$

Fiscal Year Ending 19____

② SUPPORT INCOME FROM NONGOVERNMENT SOURCES

Private Grants and Contributions (Grants, contributions and other support received for use by the organization in current operations. Exclude contributions of in-kind services, facilities, space and materials. See Section IV.)

Individual Contributions (total income received from individual contributions, including that resulting from annual fund raising or membership drives. Exclude annual membership fees.)	15	$______
Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations partnerships, proprietorships, business associations, or company foundations. Exclude annual membership fees.)	16	$______
Private Foundation Grants	17	$______
Support from United Arts Funds (total income from Combined or United Arts Funds compaigns.)	18	$______
Support from Fund Raising Events/Guilds (total income from benefits, balls, and other special fund raising events. Exclude income raised specifically for endowment.)	19	$______
Other Private Grants and Contributions	20	$______
Total Private grants and contributions (Add lines 15, 16, 17, 18, 19, and 20.)	21	$☐
Parent Organization Appropriation or Allotment (Cash payment from private source such as a university. Exclude any space, services or materials provided free by the parent organization. See Section IV.)	22	$______
TOTAL SUPPORT INCOME FROM NONGOVERNMENT SOURCES (Add lines 21 and 22.)	23	$☐

③ SUPPORT INCOME FROM GOVERNMENT SOURCES (Total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)

National Endowment for the Arts	24	$______
CETA (all funds received)	25	$______
Other Federal Sources (IMS, NSF, NEH, etc.)	26	$______
State Sources (Include State Arts Agencies.)	27	$______
Local Sources (total income received from municipal, county, and other local government agencies, including funds from city or county arts councils and school boards.)	28	$______
Regional Government Sources	29	$______
Other Government Sources such as foreign governments (Please specify.) ______________________ ______________________	30	$______
TOTAL SUPPORT INCOME FROM GOVERNMENT SOURCES (Add lines 24, 25, 26, 27, 28, 29, and 30.)	31	$☐
TOTAL OPERATING INCOME (Add lines 14, 23, and 31.)	32	$☐

Fiscal Year Ending 19______

EXPENSES

Please respond to the items in this section with reference to the fiscal year indicated in Item 5, page 1. Please indicate this fiscal year in the space provided in the upper right corner of each page. Record in-kind services of employees and volunteers and donated facilities, space, and materials in Section IV.

(4.) PERSONNEL EXPENSES

Employee Expenses (total payments for all full time and part time employees on your payroll for each of the categories listed below. If an employee splits his time between two or more categories, place him in the category in which he spends the greater proportion of time.)

Wages and Salaries (generally defined as gross earnings paid an employee including payment for annual and sick leave, overtime, bonuses and other remuneration of a payment nature received by the employee. The wages and salaries represent the amount earned and reported to the Internal Revenue Service on a W-2 statement. Payments for professional or non-professional services obtained under contract, or fees paid on a fee-for-service basis are included on Lines 43, 47, 53, 57, 63, and 67 as appropriate. Fringe benefits are defined and included on Line 47.)

Professional Staff (editors, writers, illustrators, photographers, etc., excluding secretarial and clerical staff.)	33	$__________
Other Production Staff (printers, press operators, etc. Exclude secretarial and clerical staff.)	34	$__________
Administrative, Supervisory, Management Staff (e.g., Executive Director, Business Officer and Staff, other department heads, etc. Exclude secretarial and clerical staff.)	35	$__________
Fund Raising Staff (Exclude secretarial and clerical staff.)	36	$__________
Support Personnel (secretarial and clerical staff)	37	$__________
Maintenance and Custodial Staff (Exclude contracted services which are to be reported on line 57.)	38	$__________
Other Staff (Include all other employees not accounted for in the preceding categories. Exclude contracted services. Please specify types of staff.) ______________________________ ______________________________	39	$__________
Total Wages and Salaries (Add lines 33, 34, 35, 36, 37, 38, and 39.)	40	$☐
Payroll Taxes and Fringe Benefits (Include employer's share of FICA, retirement fund contributions, health insurance, workmen's compensation insurance, unemployment insurance, and any other benefits. Exclude payments for vacation, maternity and sick pay, terminal payments, employee's share of FICA and retirement fund. These should be included as Wages and Salaries above.)	41	$__________
Total Employee Expenses (Add lines 40 and 41.)	42	$☐
Fee-for-Service Personnel Expenses (total payments for professional, guest, artistic personnel hired on a single publication/issue basis).	43	$__________
TOTAL PERSONNEL EXPENSES (Add lines 42 and 43.)	44	$☐

(5.) DIRECT PRODUCTION EXPENSES (Exclude wages and salaries and costs associated with owning and/or operating the facility.)

Supplies (e.g., paper, inks, mailing materials, plates, film, developers, etc. Exclude office supplies.)	45	$__________
Equipment and parts (Include depreciation. Exclude office equipment.).	46	$__________
Contract Fees (for production work done for you by those outside of your own organization. Exclude fee-for-service personnel expenses listed above.)	47	$__________

Fiscal Year Ending 19_____

Royalty, Copyright, Sale of Rights Expenses (payable to authors, editors, or other organizations) . . . . . 48 $__________

Marketing, Sales Promotion Expenses (e.g., advertising costs, fees to advertising agents or agencies, free/promotional copies of publications, etc.) . . . . . 49 $__________

Shipping/Postage/Warehousing Expenses (all such costs incurred by selling publications on the open market) . . . . . 50 $__________

Other Production Expenses (Please specify major types of expenses.)

____

____________________________________ _____ . . . . . 51 $__________

TOTAL DIRECT PRODUCTION EXPENSES (Add lines 45, 46, 47, 48, 49, 50, and 51.) . . . . . 52 $☐

⑥ FUND RAISING EXPENSES (Include in-house and contractual expenses. Exclude wages and salaries.) . . . . . 53 $__________

⑦ FACILITY EXPENSES (rented or owned - total payments for last fiscal year)

Rent/Facility Lease . . . . . 54 $__________

Mortgage (Include interest, real estate taxes, and mortgage insurance. Exclude principal on mortgage.) . . . . . 55 $__________

Utilities (include telephone.) . . . . . 56 $__________

Maintenance and Custodial (Include fees for contracted maintenance/custodial services, supplies and equipment. Exclude wages and salaries paid to employees.) . . . . . 57 $__________

Depreciation on Facility or Leasehold Improvements . . . . . 58 $__________

Other Facility Expenses . . . . . 59 $__________

TOTAL FACILITY EXPENSES (Add lines 54, 55, 56, 57, 58, and 59.). . . . . 60 $☐

⑧ MANAGEMENT AND GENERAL EXPENSES

Travel . . . . . 61 $__________

Office Supplies and Equipment (Include rental costs and depreciation.) . . . . . 62 $__________

Professional Fees: Legal, Audit (non-artistic/production, non-administrative) . . . . . 63 $__________

Interest Expenses on Loans other than Mortgage (total interest or carrying charges associated with loans obtained for current operating purposes. Exclude mortgage interest payments.) . . . . . 64 $__________

Other Management and General Expenses (Please specify major types of expenses.)

____

______________________________________ . . . . . 65 $__________

TOTAL MANAGEMENT AND GENERAL EXPENSES (Add lines 61, 62, 63, 64, and 65.) . . . . . 66 $☐

⑨ OTHER AUXILIARY EXPENSES (costs associated with nonproduction income activities on line 11, Auxiliary Income. Include contracted services and any income tax resulting from these activities. Exclude personnel expenses.) . . . . . 67 $__________

TOTAL OPERATING EXPENSES (Add lines 44, 52, 53, 60, 66, and 67.) . . . . . 68 $☐

Fiscal Year Ending 19_____

OPERATING FUND AND BALANCE SHEET DATA

⑩ TOTAL INCOME - TOTAL EXPENSES (Current Year Operating Surplus/(Deficit): Subtract line 68 from line 32.) . . . . 69 $☐

⑪ ACCUMULATED SURPLUS/(DEFICIT) BEGINNING OF YEAR (current unrestricted/operating fund balance beginning of year) . . . . 70 $__________

⑫ TRANSFERS IN (funds transferred from your endowment and/or other restricted funds into current operating fund) . . . . 71 $__________

⑬ TRANSFERS OUT (funds transferred out of current operating fund to other funds) . . . . 72 $__________

⑭ ACCUMULATED SURPLUS/(DEFICIT) END OF YEAR (current unrestricted/operating fund balance end of year. Add lines 69, 70, and 71. Subtract line 72.) . . . . 73 $☐

⑮ BALANCE SHEET DATA (for the fiscal year specified in Section I, Item 5.

Total current assets of all funds . . . . 74 $__________

Total assets of all funds (current assets plus fixed assets) . . . . 75 $__________

Total assets in endowment funds . . . . 76 $__________

Current liabilities of all funds . . . . 77 $__________

Total liabilities of all funds . . . . 78 $__________

Amount of increase/(decrease) in endowment funds during the year . . . . 79 $__________

Total mortgage payment for the year (if facility is owned). . . . . 80 $__________

Time required to complete Section II: __________

Fiscal Year Ending 19_____

SECTION III

OPERATIONAL INFORMATION

① What was the value of your inventory? (Estimate if necessary.) . . . . $__________

② What was the value of the copyrights owned by your organization? (Estimate if necessary.) . . . . $__________

③ What was the value of the Physical Plant? (land, buildings, equipment, less depreciation) . . . . $__________

④ What was your organization's maximum possibly daily output (in pages)? . . . . __________ Pages

⑤ Please complete the following chart on book titles published, copies printed/sold/distributed free, and price rates (High/Low ranges). For prices, give the specific dollar and cent figure. (IF YOUR ORGANIZATION DID NOT PUBLISH ANY BOOKS DURING THE FISCAL YEAR REPORTED IN THIS QUESTIONNAIRE, SKIP TO ITEM 6.)

Type of Book	Total Number Of Separate Titles Published	Total Number Of Copies Printed (For All Titles)	Total Number Of Free Copies Distributed	Total Number Of Copies Sold	Price Ranges
Literary (poetry, fiction, plays, creative prose, etc.)					$ (High)
					$ (Low)
Other Subject Areas (Please Specify.)					$ (High)
					$ (Low)

⑥ Please complete the following chart on periodical/journal titles published, copies printed/sold/distributed free, and price rates (subscription and single copy). Note that Price Rates are Per Issue, and are High/Low ranges. For prices, give the specific dollar and cent figure. (IF YOUR ORGANIZATION DID NOT PUBLISH ANY PERIODICALS DURING THE FISCAL YEAR REPORTED IN THIS QUESTIONNAIRE, SKIP TO ITEM 7.)

Type of Periodical	Total Number of Separate Titles Published	Total Number of Copies Printed (For All Titles)	Total Number of Free Copies Distributed (Controlled Circulation)	Total Number of Copies Sold (Paid Circulation)		Price Rates Per Issue	
				Subscription Copies	Single Non-Subscription Copies	Subscription Price	Single Non-Subscription Price
Literary (poetry, fiction, plays, creative prose, etc.)						$ (High)	$ (High)
						$ (Low)	$ (Low)
Other Subject Areas (Please specify.)						$ (High)	$ (High)
						$ (Low)	$ (Low)

Fiscal Year Ending 19_____

(7.) In the space provided below, please list any other publication or printing activities in which your organization was involved during the fiscal year reported. (Specify types of materials printed, such as calendars, pamphlets, directories, catalogs, newsletters, etc.)

(8.) What was the total attendance at all special events scheduled by your organization during that year? (Include performances, lectures, readings, educational programs, etc. Estimate if necessary.) . . . . _________ Attendance

(9.) What was the range of admission prices charged to these scheduled events? (Give the highest and lowest price charged.) . . . . $_________(Highest)

$_________(Lowest)

(10.) What was the total number of members participating in your membership program(s) during that year? (Estimate if necessary.) . . . . _________ Members

(11.) What was the range of annual membership rates charged for your membership program(s)? (Give the highest and lowest rate charged. Exclude any portion of the rate which was considered a contribution.) . . . . $_________(Highest)

$_________(Lowest)

(12.) What percentage of the materials published/printed by your organization during that year was distributed by each of the following methods? (Estimates are acceptable.)

a. Through the mail . . . . |__|__|__| %

b. Sold by your organization at your facility . . . . |__|__|__| %

c. Sold by bookstores, newstands, or other outside organizations . . . . |__|__|__| %

d. Sold/distributed by other mechanisms (Please specify methods used.)

____

_________________________________ . . . . |__|__|__| %

(13.) Please complete the following chart on total number of paid staff and hours for the fiscal year reported in Section I, Item 5. Include all full time and part time staff for each staff category.

NOTE: For those persons who split their time between two or more categories, please assign them to the category in which they were placed in Section II, Item 4, Personnel Expenses.

Staff Category	Number of Paid Staff		Number of Paid Hours	
	Full Time	Part Time	Full Time	Part Time
Professional				
Other Production				
Administrative				
Fund Raising				
Support/Clerical				
Maintenance/Custodial				
Other				

(14.) What was the total number of days worked during that year by the fee-for-service personnel represented on line 43? . . . . _________ Days

Time required to complete Section III: _________

Fiscal Year Ending 19______

SECTION IV

(OPTIONAL)

CONTRIBUTION/VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

This section is optional. If you are unable or choose not to complete this section after reviewing it, please skip to SECTION V, SURVEY CONTACT, on the last page of the questionnaire.

In-kind and donated services and items constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide artistic services and products to the public. This section represents an effort to account for and value such services and contributions. Some organizations include some of the items requested below on their financial statements.

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet ALL of the following conditions:

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following items.

① Please complete the following chart on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution (services, space, materials) according to the appropriate function category (programs, fund raising, management and general).

Category	All Program Activities	Fund Raising	Management and General	Total
Services of Volunteers	$	$	$	$
In-kind Services of Employees	$	$	$	$
Donated Facilities and Space	$	$	$	$
Donated Materials	$	$	$	$

② Please complete the following chart on total number of volunteer staff and hours contributed by both employees and volunteers during the fiscal year reported. Include all full time and part time staff for each staff category.

NOTE: For those persons who split their time between two or more categories, please assign them to the category in which they were placed in Section II, Item 4, Personnel Expenses. Refer to that section for types of staff to be included in each category.

Staff Category	Number of Volunteer Staff		Number of Hours Contributed by Volunteers		Number of Unpaid Hours Contributed By Employees	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Professional						
Other Production						
Administrative						
Fund Raising						
Support/Clerical						
Maintenance/Custodial						
Other						

Fiscal Year Ending 19_____

③ At what hourly rate (in dollars) did you value the volunteer time accounted for in Items 1 and 2 above? . . . . $________ Rate

④ Is any of the information in Items 1 and 2 above reflected in your (audited) financial statement for the fiscal year reported?

☐ Yes ☐ No

(Please specify which of the information is included in the statement.)

____

____

____

Time required to complete Section IV: __________

SECTION V

SURVEY CONTACT

Name, Title/Position, Telephone Number of person responsible for the completion of this questionnaire:

Name: __________________________

Title/Position: __________________________

Telephone Number: __________ / __________ (Area Code) (Number)

To assist in the editing and processing of your questionnaire, please submit a copy of an (audited) financial statement for the fiscal year specified in Section I, Item 5, Page 1 of this questionnaire.

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided to:

Economic Data Series
Informatics Inc.
6011 Executive Boulevard
Rockville, Maryland 20852

NATIONAL
ENDOWMENT
FOR
THE ARTS

WASHINGTON
D.C. 20506

A Federal agency advised by the
National Council on the Arts

ECONOMIC DATA SERIES
QUESTIONNAIRE

MULTI-ART/CULTURAL AND MEDIA ORGANIZATIONS

OMB #
Approval Expires: ______
(Date)

ECONOMIC DATA SERIES
QUESTIONNAIRE

MULTI-ART/CULTURAL AND MEDIA ORGANIZATIONS

STATEMENT OF CONFIDENTIALITY: All information which would permit identification of any individual or establishment will be held in strict confidence, will be used only for the purposes of this survey and will not be disclosed or released to other persons or used for any other purpose.

GENERAL INSTRUCTIONS:

This questionnaire is organized into sections of related information: general, financial, operational, in-kind contributions and contact information. In the first section, GENERAL INFORMATION, you are asked to provide descriptive information about your organization, including the ending date of your last audited fiscal year. If your last fiscal year was not audited, fill in the last day of your last fiscal year. Please provide all information for the remainder of the questionnaire on the basis of that fiscal year. In addition, you are asked to submit a copy of your financial statement for that same fiscal year, if one exists.

Information on income and expenses is requested in the second section FINANCIAL INFORMATION. When completing this section, please round off all figures to the nearest dollar. The valuation of in-kind services, facilities, space, and materials should not be included here, but should be accounted for in Section IV, if you are able to do so. If your organization follows fund accounting, include all non-restricted funds that are used for current operations in both the Income and Expense sections. DO NOT include donor-designated endowment funds. Complete information is desired from each organization; however, some organizations may not be able to provide the level of detail requested. Please complete as many items as you reasonably can. The information is organized into related groupings of items, and subtotals are provided so that it will be easier for you to generate totals. If you do not have exact figures for certain line items, please give your best estimate. If a line item does not apply to your organization, simply leave it blank.

In the third section, OPERATIONAL INFORMATION, you are asked to provide output information which relates back to parallel items under income and expenses. Again, complete those items which are applicable to your organization for the fiscal year reported to the best of your ability, and give your best estimates when exact figures are not available.

Section IV deals with the CONTRIBUTION OF IN-KIND SERVICES, etc. which some organizations are beginning to value for their own accounting purposes. Please read this section, which is not required, and determine to what extent you can complete it. Any information you provide here will be appreciated.

In Section V, SURVEY CONTACT, please identify the person(s) responsible for the completion of the questionnaire to whom we may direct any questions about the information provided.

Additionally, please examine the mailing label below, and write any corrections directly on the label. Should you have any questions or require assistance in filling out this questionnaire, please call COLLECT at ________, and an accountant will be available to help you. When completed, please return this questionnaire in the postage-paid envelope provided to:

Economic Data Series
Informatics Inc.
6011 Executive Boulevard
Rockville, MD 20852

MAILING LABEL

Form # ______

4 - ☐☐☐☐☐ - ☐☐

MULTI-ART/CULTURAL AND MEDIA ORGANIZATIONS

SECTION I

GENERAL INFORMATION

(1.) In the space provided below, please describe your organization in terms of its artistic/cultural output or production. Include any information which you feel helps to best portray your organization (e.g., media center, community arts/cultural center, public radio/television, festival sponsor, library/archive, etc.)

(2.) Is your organization as addressed on the mailing label, a part of a college or university?

☐ Yes ☐ No (Skip to Item 4.)

(3.) Does your organization maintain a budget which is separable from that of the college or university?

☐ Yes → Please continue.

☐ No → STOP: Remainder of questionnaire does not apply. Please return this questionnaire in the prepaid envelope provided. Thank you for your participation.

(4.) What is your organization's year of founding, or the year of its original charter? . . . . ☐☐☐☐ Year of Founding or Year of Original Charter

(5.) What is the ending date of your last (audited) fiscal year? (If not audited, give the ending date of your last fiscal year.) . . . . ☐☐ Month ☐☐ Day ☐☐ Year

NOTE: PLEASE REPORT ALL INFORMATION FOR THE REMAINDER OF THIS QUESTIONNAIRE ON THE BASIS OF THE FISCAL YEAR INDICATED IN ITEM 5.

Time required to complete Section I: ____________

Fiscal Year Ending 19______

SECTION II

FINANCIAL INFORMATION

In this section, we are seeking information on your income sources and expenses. Include all that are used for current operations in both the Income and Expense Sections. DO NOT include donor-designated endowment funds. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest dollar. Enclose any negative figure (i.e., loss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in Item 5, Page 1. Please indicate this fiscal year in the space provided in the upper right corner of each page.

NOTE: Valuation of the contribution of in-kind/volunteer services, facilities, space, and materials is dealt with in Section IV at the end of this questionnaire. DO NOT include any such valuation data in the financial information which follows.

INCOME

1. EARNED INCOME FROM NONGOVERNMENT SOURCES

Artistic/Program Activity Income

Performance Income In the Home Metropolitan Area (from events performed by this organization, excluding any admissions taxes) . . . . 01 $______

Performance Income On Tour (excluding any admissions taxes) . . . . 02 $______

Exhibition Admission Income (from exhibitions displayed by your organization, excluding any admission taxes) . . . . 03 $______

Tuition, Training, Workshop and Education Income . . . . 04 $______

Nongovernment Contract Income (received for activities performed at home, excluding government and tour income. Please specify nature of contract: performance, exhibition, education, etc.)

____

______________________________________ . . . . 05 $______

Membership Income (Exclude contributions and any portion of the membership fee that is for tickets to performances, concerts, etc.)

General Public Membership Income . . . . 06 $______

Artistic Membership Income (fees paid by artistic professionals to the organization in return for services rendered by the organization, such as membership income from artists at a visual arts center) . . . . 07 $______

Total Membership Income (Add lines 06 and 07.) . . . . 08 $

Sponsorship Income (from sponsorship/presentation of artistic performances, events, exhibitions, festivals, etc. excluding any admissions taxes. These are events in which another group or individual performs or exhibits. Exclude payment for rental of space.) . . 09 $______

Product Income (from the sale or rental of artistic products by your organization or its members)

Printed Matter (books, journals, catalogs, etc.) . . . . 10 $______

Films, Videotapes, etc. . . . . 11 $______

Crafts, Sculpture, Paintings, Photographs, etc. . . . . 12 $______

Total Product Income (Add lines 10, 11 and 12.) . . . . 13 $

Service Income (from services rendered to the general public or to artistic groups or individuals: consultation, architectural studies, promotion for artists' showings etc.) . . . 14 $______

Income from Rental or Sublease of Space (owned, operated, or controlled by your organization) . . . . 15 $______

Other Artistic Activity Program Income (Please specify types: ______________________________) . . . . . 16 $______

Total Artistic/Program Activity Income (Add lines 01, 02, 03, 04, 05, 08, 09, 13, 14, 15 and 16.) . . . . 17 $

Fiscal Year Ending 19_____

Auxiliary Income (non program related earned income including all receipts, excluding any taxes, resulting from the operation of parking lots, gift shops, restaurants, concession stands, etc.)	18	$________
Investment Income (income from investments and savings accounts. Include all unrestricted dividends, interest; realized gain/(loss) on sale of any investments not held as endowment; and proceeds from sale of non-capitalized assets.)	19	$________
TOTAL EARNED INCOME (Add lines 17, 18, and 19.)	20	$

② SUPPORT INCOME FROM NONGOVERNMENT SOURCES

Private Grants and Contributions (grants, contributions, and other support received for use by the organization in current operations. Exclude contributions of in-kind services, facilities, space and materials. See Section IV.)

Individual Contributions (total income received from individual contributions including that resulting from annual fund raising or membership drives. Exclude annual membership fees.)	21	$________
Business Contributions and Corporate Foundation Grants (total income from contributions and grants received from corporations, partnerships, proprietorships, business associations, or company foundations. Exclude annual membership fees.)	22	$________
Private Foundation Grants	23	$________
Support from United Arts Funds (total income from Combined or United Arts Funds campaigns)	24	$________
Support from Fund Raising Events and/or Guilds (total income from benefits, balls, and other special fund raising events. Exclude income raised specifically for endowment.)	25	$________
Other Private Grants and Contributions	26	$________
Total Private Grants and Contributions (Add lines 21, 22, 23, 24, 25, and 26.)	27	$
Parent Organization Appropriation or Allotment (cash payment from private source such as a university. Exclude any space, services, or materials provided free by the parent organization. See Section IV.)	28	$________
TOTAL SUPPORT INCOME FROM NONGOVERNMENT SOURCES (Add Lines 27 and 28.)	29	$

③ SUPPORT INCOME FROM GOVERNMENT SOURCES

(total income received from government agencies for current activities. Include all grants, contracts, contributions, and tax allocations.)

National Endowment for the Arts	30	$________
CETA (all funds received)	31	$________
Other Federal Sources (IMS, NSF, NEH, etc.)	32	$________
State Sources (Include State Arts Agencies.)	33	$________
Local Sources (total income received from municipal, county, and other local government agencies, including funds from city or county arts councils and school boards)	34	$________
Regional Government Sources	35	$________
Other Government Sources such as foreign governments (Please specify.) ____________________ ____________________	36	$________
TOTAL SUPPORT INCOME FROM GOVERNMENT SOURCES (Add lines 30, 31, 32, 33, 34, 35, and 36.)	37	$
TOTAL OPERATING INCOME (Add lines 20, 29, and 37.)	38	$

Fiscal Year Ending 19______

EXPENSES

Please respond to the items in this section with reference to the fiscal year indicated in Item 5, page 1. Please indicate this fiscal year in the space provided in the upper right corner of each page. Record in-kind services of employees and volunteers and donated facilities, space, and materials in Section IV.

④ PERSONNEL EXPENSES

Employee Expenses (total payments for all full time and part time employees on your payroll for each of the categories listed below. If an employee splits his time between two or more categories, place him in the category in which he spends the greater proportion of time.)

Wages and Salaries (generally defined as gross earnings paid an employee including payment for annual and sick leave, overtime, bonuses and other remuneration of a payment nature received by the employee. The wages and salaries represent the amount earned and reported to the Internal Revenue Service on a W-2 statement. Payments for professional or non-professional services obtained under contract, or fees paid on a fee-for-service basis are included on lines 48, 57, 61, 66 and 70. Fringe benefits are defined and included on line 46.)

Artistic, Professional and Production Staff (e.g. performing, curatorial, educational, artistic and professional staff, and those involved in the preparation and presentation of performances, products, or exhibits. If your organization sponsors resident groups or artists and pays their salaries, include here. Exclude salaries paid on a per service/per performance basis included on line 48 below.) . . . 39 $__________

Administrative, Supervisory, Management Staff (e.g., Executive Director, Business Officer and staff, Building and Grounds Department Head. Exclude secretarial and clerical staff.) . . . . 40 $__________

Fund Raising Staff (Development Officer and staff. Exclude secretarial and clerical staff.) . . . . 41 $__________

Support Personnel (secretarial and clerical staff, ushers, front-of-house staff) . . . 42 $__________

Maintenance, Custodial and Security Staff (Exclude contracted services which are to be reported on line 61.) . . . . 43 $__________

Auxiliary Operations Staff (employees who work in the food service, gift shop sales, parking areas, etc. Exclude contracted services, which are to be reported on line 70.) . . . . 44 $__________

Total Wages and Salaries (Add lines 39, 40, 41, 42, 43, and 44.) . . . . 45 $

Payroll Taxes and Fringe Benefits (Include employer's share of FICA, retirement fund contributions, health insurance, workmen's compensation insurance, unemployment insurance, and any other benefits. Exclude payments for vacation, maternity and sick pay, terminal payments, employee's share of FICA and retirement fund. These should be included as Wages and Salaries above.) . . . . 46 $__________

Total Employee Expenses (Add lines 45 and 46.) . . . . 47 $

Fee-for-Service Personnel Expenses (total payments for artistic or professional 'guest' personnel. Include performers, artists, and lecturers.) . . . . 48 $__________

TOTAL PERSONNEL EXPENSES (Add lines 47 and 48.). . . . . 49 $

⑤ PROGRAM EXPENSES

PROGRAM EXPENSES (all direct costs of programs, performances, exhibits, services provided, etc. Include supplies, equipment, travel, etc. that are a direct part of your artistic/cultural program. Please specify the five most costly types of expenses below.)

(1) ____ . . . 50 $__________

(2) ____ . . . 51 $__________

(3) ____ . . . 52 $__________

(4) ____ . . . 53 $__________

(5) ____ . . . 54 $__________

All Other Program Expenses . . . . 55 $__________

TOTAL PROGRAM EXPENSES (Add lines 50, 51, 52, 53, 54, and 55.) . . . . 56 $

Fiscal Year Ending 19_____

6. FUND RAISING EXPENSES (Include in-house and contractual expenses. Exclude wages and salaries.) . . . . 57 $__________

7. FACILITY EXPENSES (rented or owned - total payments for last fiscal year)

Rent/Facility Lease . . . . 58 $__________

Mortgage (Include interest, real estate taxes, and mortgage insurance. Exclude principal on mortgage.) . . . . 59 $__________

Utilities (Include telephone.) . . . . 60 $__________

Maintenance, Custodial, and Security (Include fees for contracted maintenance, custodial and security services, supplies and equipment. Exclude wages and salaries paid to employees.) . . . . 61 $__________

Depreciation on Facility or Leasehold Improvements . . . . 62 $__________

Other Facility Expenses . . . . 63 $__________

TOTAL FACILITY EXPENSES (Add lines 58, 59, 60, 61, 62, and 63.) . . . . 64 $

MANAGEMENT AND GENERAL EXPENSES

Office Supplies and Equipment (Include rental costs and depreciation.) . . . . 65 $__________

Professional Fees (legal, audit, ticket agency commissions, etc.) . . . . 66 $__________

Interest Expenses on Loans other than Mortgage (total interest or carrying charges associated with loans obtained for current operating purposes. Exclude mortgage interest payments.) . . . . 67 $__________

Other Management and General Expenses (Please specify major types of expenses.)

____

____ . . . . 68 $__________

TOTAL MANAGEMENT AND GENERAL EXPENSES (Add lines 65, 66, 67, and 68.) . . . . 69 $

OTHER AUXILIARY EXPENSES (cost of sales, expense of auxiliary activities such as food service, gift shop, parking, etc. Include contracted services and any income tax resulting from these activities. Exclude personnel expenses.) . . . . 70 $__________

TOTAL OPERATING EXPENSES (Add lines 49, 56, 57, 64, 69, and 70.) . . . . 71 $

Fiscal Year Ending 19_____

OPERATING FUND AND BALANCE SHEET DATA

⑩ TOTAL INCOME - TOTAL EXPENSES (Current Year Operating Surplus/(Deficit): Subtract line 71 from line 38.) . . . . 72 $

⑪ ACCUMULATED SURPLUS/(DEFICIT) BEGINNING OF YEAR (current unrestricted/operating fund balance beginning of year) . . . . 73 $__________

⑫ TRANSFERS IN (funds transferred from your endowment and/or other restricted funds into current operating fund) . . . . 74 $__________

⑬ TRANSFERS OUT (funds transferred out of current operating fund to other funds) . . . . 75 $__________

⑭ ACCUMULATED SURPLUS/(DEFICIT) END OF YEAR (current unrestricted/operating fund balance end of year. Add lines 72, 73, and 74. Subtract line 75.) . . . . 76 $

⑮ BALANCE SHEET DATA (for the fiscal year specified in Section I, Item 5. Exclude value of any collection.)

Total current assets of all funds . . . . 77 $__________

Total assets of all funds (current assets plus fixed assets) . . . . 78 $__________

Total assets in endowment funds . . . . 79 $__________

Current liabilities of all funds . . . . 80 $__________

Total liabilities of all funds . . . . 81 $__________

Amount of increase/(decrease) in endowment funds during the year . . . . 82 $__________

Total mortgage payment for the year (if facility is owned) . . . . 83 $__________

Time required to
complete Section II: __________

Fiscal Year Ending 19_____

SECTION III

OPERATIONAL INFORMATION

This section is divided into various artistic/cultural output activities for which income information was collected in Section II, Item 1 (Artistic/Program Activity Income). For your convenience, these activities have been organized into separate parts which are arranged according to type of output activity. Please read through the questions and charts under each part heading. If your organization did not participate in any of the specified activities during the fiscal year reported, please check the box at the beginning of each part which is labeled "Did not participate in any _________ activities during the fiscal year reported", and skip to the next part. If certain individual items did not apply to you, simply leave that item/box blank.

In the questions and charts, if exact figures are not available, please give your best estimate. For prices, give the exact dollar and cent figure, where possible. When ranges are requested, specify the highest price and lowest price charged for that year. Do not use specially discounted prices as the lowest price.

Please refer as necessary to the following definitions of terms which are used in the charts.

- Contract Activities - total number of activities utilizing any or all of this organization's artistic personnel and which were presented under contract with government or nongovernment organizations.
- Sponsored Activities - total number of activities utilizing outside guest artists, groups, or other attractions which were sponsored by this organization.
- Attendance - total number of admissions or tickets sold for all activities. For donation-requested/free activities, give your best estimate of the total attendance.
- Price Ranges - individual rates (excluding admissions taxes where applicable) in a general statement of range from highest to lowest. For tuition, show price range per program or course. For rental of space, show the per unit rate and specify the nature of the unit on which the rate is based (per square foot, per studio, etc.). For artistic products, show the price/rate per unit (per issue, per book, etc.). For festivals, show both the rate charged to exhibitors for participation and to attendees, as indicated.

A. EXHIBITIONS

☐ Did not participate in any exhibition activities during the fiscal year reported.
(Skip to Part B: PERFORMANCES/PRESENTATIONS.)

(1.) During the fiscal year reported, did you have a permanent collection? ☐ Yes ☐ No

(2.) Please complete the following chart on exhibitions, attendance, and admission prices during that year.

Type of Exhibition Activity	Total Number of Exhibitions	Attendance/Total Number of Admissions	Price of Admission Per Person
Exhibitions (noncontract) mounted by your organization. (Include permanent collections.)		(paid)	$ (highest) $ (lowest)
		(free)	▨
Exhibitions mounted under contract by your organization		(total)	▨
Exhibitions of outside organizations sponsored by your organization		(paid)	$ (highest) $ (lowest)
		(free)	▨

Fiscal Year Ending 19_____

B. PERFORMANCES/PRESENTATIONS

☐ Did not participate in any performance/presentation activities during the fiscal year reported. (Skip to Part C: BROADCASTS.)

(3.) What was the total number of productions mounted by your organization during the fiscal year reported? (Show the total number of different concerts, bills, programs, screenings, or productions presented where admission was charged by the organization. For orchestra, show number of different programs performed, counting a pair of concerts as one bill or program. For opera and theatre, show number of productions mounted, counting a pair of one-acts as one bill or program. For dance, show the number of different works performed during the year from the repertoire. Exclude sponsored attractions.) . . . . ________ Productions

(4.) Please complete the following chart on performances, attendance, and ticket prices during the fiscal year reported.

Type of Performance	Total Number of Performances	Number of Tickets Sold (Attendance)	Price of Admission Per Performance/Per Ticket
Noncontract performances given in home metropolitan area by your organization		(paid)	$ (highest) $ (lowest)
		(free)	
Contracted performances given in the home metropolitan area by your organization		(total)	
All performances given outside home metropolitan area (on tour) by your organization		(paid)	$ (highest) $ (lowest)
		(free)	
Performances given by other artists/groups and sponsored by your organization		(paid)	$ (highest) $ (lowest)
		(free)	

C. BROADCASTS

☐ Did not participate in any broadcast activities during the fiscal year reported. (Skip to Part D: FESTIVALS.)

(5.) During the fiscal year reported, for how many weeks was your organization broadcasting on the air? . . . . |_|_| Weeks

(6.) On the average, for how many hours per week did your organization broadcast during that year? . . . . |_|_|_| Hours

(7.) Of these hours, how many per week were produced directly by your organization, as opposed to being supplied by outside sources? . . . . |_|_|_| Hours

(8.) What was the estimated size of your broadcast audience? . . . . ________ Audience Size

Fiscal Year Ending 19_____

D. FESTIVALS

☐ Did not participate in any festival activities during the fiscal year reported. (Skip to Part E: EDUCATIONAL PROGRAMS.)

⑨ For the festivals given by your organization during the fiscal year reported, which of the following activities were included? (Check all that apply.)

☐ Performances
☐ Visual Arts exhibits
☐ Crafts
☐ Other (Please describe: ______________________________

______________________________)

⑩ Please complete the following chart on festival participation, attendance, and exhibitor/admission price rates during the fiscal year reported.

Total Number of Festivals	Total Number of Exhibitors	Exhibitor Price Rate	Total Attendance		Per Person Admission Price Range
			Free	Paid	
	(Group)	$ (Per Group)			$ (highest)
	(Individual)	$ (Per Individual)			$ (lowest)

E. EDUCATIONAL PROGRAMS

☐ Did not participate in any educational program activities during the fiscal year reported. (Skip to Part F: SALE/RENTAL OF ARTISTIC PRODUCTS.)

⑪ Did your organization operate a school during the fiscal year reported? ☐ Yes ☐ No

⑫ Did your organization operate a library or an archive which was available for use by your membership or open to the general public? ☐ Yes ☐ No

⑬ Please complete the following chart on education programs, attendance/enrollment, and tuition/admission prices during the fiscal year reported.

Type of Course/ Workshop/ Program	Total Number of Courses/Workshops, etc. Offered	Total Attendance/ Enrollment	Tuition Rates/ Admission Prices
Noncontract courses, etc. given by your organization		(paid)	$ (highest) $ (lowest)
		(free)	▨
Courses, etc. given by your organization under contract		(total)	▨

Fiscal Year Ending 19______

F. SALE/RENTAL OF ARTISTIC PRODUCTS

☐ Did not participate in the sale/rental of artistic products during the fiscal year reported.
(Skip to Part G: RENTAL/SUBLEASE OF SPACE.)

⑭ Please complete the following chart on types and numbers of different products produced, sold, and rented during that fiscal year; and sales and rental prices. The chart is subdivided into print, video, audio, objects, and other media.

Type of Product	Total Number of Different Titles/Objects, etc.	Total Number of Copies Printed/Made	Total Number of Copies Sold	Price Per Copy	Total Number of Copies Rented	Rental Rate Per Copy
PRINT: Books				$ (high)		$ (high)
				$ (low)		$ (low)
Periodicals				$ (high)		$ (high)
				$ (low)		$ (low)
VIDEO: Films				$ (high)		$ (high)
				$ (low)		$ (low)
Videotapes				$ (high)		$ (high)
				$ (low)		$ (low)
AUDIO: Records				$ (high)		$ (high)
				$ (low)		$ (low)
Tapes				$ (high)		$ (high)
				$ (low)		$ (low)
OBJECTS: Photographs				$ (high)		$ (high)
				$ (low)		$ (low)
Paintings				$ (high)		$ (high)
				$ (low)		$ (low)
Sculptures				$ (high)		$ (high)
				$ (low)		$ (low)
Crafts				$ (high)		$ (high)
				$ (low)		$ (low)
OTHER: (Please specify.)				$ (high)		$ (high)
				$ (low)		$ (low)

Fiscal Year Ending 19_____

G. RENTAL/SUBLEASE OF SPACE

☐ Did not participate in the rental or sublease of space during the fiscal year reported. (Skip to Part H: ARTISTIC MEMBERSHIPS AND SERVICES.)

⑮ Please complete the following chart on the types of space which were available in your facility during the fiscal year reported and the rental rate per unit. Please specify the nature of the rental rate unit (per square foot, per studio, etc.).

Type of Space	Rental Rate Per Unit
Exhibition Space	$ per
Auditorium/Performance Space	$ per
Studios	$ per
Practice Rooms	$ per
Classrooms	$ per
Other (Please specify.)	$ per

H. ARTISTIC MEMBERSHIPS AND SERVICES

☐ Did not offer any artistic memberships and services during the fiscal year reported. (Skip to Part I: GENERAL PUBLIC MEMBERSHIPS AND SERVICES.)

⑯ Please complete the following chart on artistic memberships and rates for the fiscal year reported. Note that both group and individual rates are to be specified. Exclude any portion of the membership rate which represents a charge for the rental of space or equipment.

Type of Membership	Number of Memberships	Rate
Artistic/Performing Groups	(Group)	$ (Per Group)
Individual Artists	(Individual)	$ (Per Individual)

⑰ Were you involved in providing any other services to your artistic membership? ☐ Yes ☐ No (Skip to Part I.)

⑱ Please describe the nature of such services in the space provided below.

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Fiscal Year Ending 19_____

L GENERAL PUBLIC MEMBERSHIPS AND SERVICES

☐ Did not offer any general public memberships and services during the fiscal year reported.
(Skip to Part 3: STAFFING.)

(19.) Please complete the following chart on memberships by listing the types of general public memberships which were offered during the fiscal year reported by your organization (corporate, family, individual, etc.), the number of members, and the membership rate for each type. Exclude any portion of the membership rate which was considered a contribution.

Type of Membership (Specify)	Number of Members	Membership Rate
		$
		$
		$
		$
		$

(20.) Were you involved in providing any other services to either your membership or to the general public?

☐ Yes ☐ No (Skip to Part 3.)

(21.) Please describe the nature of such services in the space provided below.

3. STAFFING

(22.) Please complete the following chart on total number of paid staff and hours for the fiscal year reported in Section I, Item 5. Include all full time and part time staff for each staff category.

NOTE: For those persons who split their time between two or more categories, please assign them to the category in which they were placed in Section II, Item 4, Personnel Expenses.

Staff Category	Number of Paid Staff		Number of Paid Hours	
	Full Time	Part Time	Full time	Part Time
Artistic, Professional, Production				
Administrative				
Fund Raising				
Support/Clerical				
Maintenance/Custodial/Security				
Auxiliary				

(23.) What was the total number of days worked during that year by the fee-for-service personnel represented on line 48? . . . . ________ Days

Time required to complete Section III: ____________

Fiscal Year Ending 19_____

SECTION IV

(OPTIONAL)

CONTRIBUTION/VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

This section is optional. If you are unable or choose not to complete this section after reviewing it, please skip to SECTION V, SURVEY CONTACT, on the last page of the questionnaire.

In-kind and donated services and items constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide artistic services and products to the public. This section represents an effort to account for and value such services and contributions. Some organizations include some of the items requested below on their financial statements.

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet ALL of the following conditions:

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following items.

① Please complete the following chart on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution (services, space, materials) according to the appropriate function category (programs, fund raising, management and general).

Category	All Program Activities	Fund Raising	Management and General	Total
Services of Volunteers	$	$	$	$
In-kind Services of Employees	$	$	$	$
Donated Facilities and Space	$	$	$	$
Donated Materials and Collectibles	$	$	$	$

② Please complete the following chart on total number of volunteer staff and hours contributed by both employees and volunteers during the fiscal year reported. Include all full time and part time staff for each staff category.

NOTE: For those persons who split their time between two or more categories, please assign them to the category in which they were placed in Section II, Item 4, Personnel Expenses. Refer to that section for types of staff to be included in each category.

Staff Category	Number of Volunteer Staff		Number of Hours Contributed by Volunteers		Number of Unpaid Hours Contributed By Employees	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Artistic, Professional, Production						
Administrative						
Fund Raising						
Support/Clerical						
Maintenance/Custodial/Security						
Auxiliary						

Fiscal Year Ending 19_____

③ At what hourly rate (in dollars) did you value the volunteer time accounted for in Items 1 and 2 above? . . . . $__________ Rate

④ Is any of the information in Items 1 and 2 above reflected in your (audited) financial statement for the fiscal year reported?

☐ Yes ☐ No

(Please specify which of the information is included in the statement.)

____

____

____

Time required to complete Section IV: __________

SECTION V

SURVEY CONTACT

Name, Title/Position, Telephone Number of person responsible for the completion of this questionnaire:

Name: __________________________

Title/Position: __________________________

Telephone Number: __________ / ______________ (Area Code) (Number)

To assist in the editing and processing of your questionnaire, please submit a copy of a (audited) financial statement for the fiscal year specified in Section I, Item 5, Page 1 of this questionnaire.

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided to:

Economic Data Series
Informatics Inc.
6011 Executive Boulevard
Rockville, Maryland 20852

APPENDIX C

PRETEST DEBRIEFING INSTRUMENT

Museums and Similar Organizations

ECONOMIC DATA SERIES

PRETEST

MUSEUMS
AND
SIMILAR ORGANIZATIONS

informatics inc

Museums and Similar Organizations

General Instructions Review

- Are the instructions sufficiently clear? If not, what is not clear?
- Is it clear as to the fiscal year which is to be used as the time reference for reporting data?
- Did you have any problem regarding the terminology, fund accounting?
- What additional information, if any, would you need to complete the questionnaire?
- Is there anything you would delete from these instructions?
- Do you have any other comments?

Museums and Similar Organizations

Cover Letter Review

- Does the letter tell you what you need to know to decide whether to respond?
- What effect does the sponsorship of the Federal government have on your decision to respond?
- Would the endorsement of (appropriate service organization) affect your decision to respond?
- Do you feel that it could be improved in any way that would encourage more participation? How?
- Do you have any other comments about the letter?

SECTION I

PRETEST REVIEW QUESTIONS

GENERAL INFORMATION

Museums and Similar Organizations

ITEM 1 Is this question clear to you? Specifically, are the terms "artistic/cultural output or production" clear? Do the descriptors which are in parentheses limit you in your response? Any other comments?

ITEM 2 Is the instruction to skip to item 4 clear? If no, please specify how it might be revised. (If address label changed, did this cause any confusion?)

ITEM 3 If applicable to your organization, did you have any difficulty determining if your organization maintains a separable budget? Was your budget readily available to you?

- How separable is budget if municipaly owned.
- Does the city provide you with In-Kind services? If yes, would you put it down on the Questionnaire?

ITEM 4 Was the information requested in this item understandable? Was there any confusion as to which date should be used?

ITEM 5 Our intention in this item was to collect data on your last audited fiscal year, if you have been audited. In the absence of an audited statement, we wish to collect data on your last fiscal year. Was this intention clear?

SECTION II
FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
Instructions Were the instructions clear?				
1. EARNED INCOME FROM NONGOVERNMENT SOURCES A. Admission Income o General			(Exclusions)	
o Are these categories mutually exclusive?				
B. Other Program Income o General			(Exclusions)	
o Tuition, Training Workshop Lecture, Films and Education Income What income was included?				

SECTION II
FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
o Was membership excluded? (L9)	(Exclusions)			
C. Auxiliary Income o General				
D. Investment Income o General				
o Dividends & Interest (L17) Have you included your endowment funds?				
o Did you put losses in parentheses? (L18)				

SECTION II
FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
2. SUPPORT INCOME FROM NONGOVERNMENT SOURCES A. Private Grants and Contributions o General			(Exclusions)	
o "Current" Does the term "Current" cause any problem of interpretation?				
o Other (L27) What is included?				
o Were you able to separate out membership fees from contributions?				

SECTION II
FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
B. Parent Organization or Allotment o General				
o Are you including donations of items or in-kind services in this support income category? (L29)				

SECTION II

FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
3. SUPPORT INCOME FROM GOVERNMENT SOURCES A. National Endowment for the Arts (L31) o General				
B. CETA (L32) o General				
C. Other Federal Sources (L33) o General				
o What was included?				

SECTION II
FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
D. State Sources (L34) o General				
o What was included?				
E. Local Sources (35) o General				
o What was included? - Probe - More lines, less lines? - Is it viewed as: support or earned income				
F. Regional Government Sources (L36) o General				
o What was included?				

SECTION II
FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
G. Other Government Sources (L37) o General				

SECTION II

FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
4. PERSONNEL EXPENSES o "In-Kind Services" Does the term "In-Kind Services" cause any problem of interpretation? (Instructions)				
A. Wages and Salaries o General			(Exclusions)	
o Professional Staff (40) Who was included?				
o Administrative, Supervisory, Management Staff (L41) Who was included? Semi-professional staff?				
o Fund Raising Staff (L42) Who was included?				

SECTION II
FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
o Support (L43) Who was included?				
o Maintenance and Security Staff (L44) Who was included?				
o Auxiliary Operation (L45) Who was included?				
o Are there any other categories of personnel which should be added?				
B. Payroll Taxes and Fringe Benefits (L47) o General			(Exclusions)	

SECTION II
FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
o Any other fringe benefits?				
C. Fee-for-Service Personnel (L49) o General				
o How did you distinguish between fee-for-service personnel and employees?				

SECTION II
FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
5. PROGRAM EXPENSES A. Collection and Exhibition Expenses o General			(Exclusions)	
B. Other Program Expenses o General				
o What was included?				

SECTION II

FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

<table>
<tr><th>Item</th><th>Information Availability</th><th>Clarity of Item</th><th>Proper Categories</th><th>Other Comments</th></tr>
<tr><td>6. FUND RAISING EXPENSES
o General</td><td></td><td></td><td></td><td></td></tr>
<tr><td>o What was included?</td><td colspan="4">(Exclusions)</td></tr>
</table>

SECTION II
FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
7. FACILITY EXPENSES o General			(Exclusions)	
o Other Facility Expenses (L64) What expenses were included in this category? Example: new lighting, roof, etc.				
o If lines 60, 63, and 64 are large, ask if they are capitalizing rather than expensing.				

SECTION II

FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
8. MANAGEMENT AND GENERAL o General			(Exclusions)	
o Travel (L66) What percentage of travel was local vs. out of town?				
o Travel How is travel distributed between program (L52) expenses and management and general expenses?				

SECTION II

FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
9. OTHER AUXILIARY EXPENSES o General			(Exclusions)	
o What items are included?				

SECTION II

FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
10. TOTAL INCOME - TOTAL EXPENSES o General				
o Check for negative/ positive				

SECTION II

FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
11. ACCUMULATED SURPLUS/ (DEFICIT) BEGINNING OF THE YEAR o General				
o Positive/Negative				

SECTION II
FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
12. TRANSFERS IN o General				
o What source were funds transferred from?				

SECTION II

FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
13. TRANSFERS OUT o General				
o Where were the funds transferred from?				

SECTION II

FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
14. ACCUMULATED SURPLUS/ (DEFICIT) END OF YEAR o General				
o Positive/negative				

SECTION II
FINANCIAL INFORMATION REVIEW FORM

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
15. BALANCE SHEET DATA o General				
o Positive/Negative (L84)				

SECTION III

OPERATIONAL INFORMATION REVIEW

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
1. PERCENTAGE OF PERMANENT COLLECTION ON DISPLAY o Did you have difficulty interpreting the word 'permanent'?				
2. SPECIAL EXHIBITIONS MOUNTED o How did you determine 'special'?				

SECTION III

OPERATIONAL INFORMATION REVIEW

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
3. WEEKS OPEN TO PUBLIC o General				
4. TYPE OF ADMISSION o Were the instructions for this question clear?				
A. Paid General o General				

SECTION III

OPERATIONAL INFORMATION REVIEW

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
o Should there be another category within Paid General?				
B. Special Exhibitions o General				
o Did you have difficulty interpreting 'special'?				

SECTION III

OPERATIONAL INFORMATION REVIEW

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
o Special Exhibitions				
o Performances				
o Donation Requested				
o Free				
F. Price of Admission Per Person for All Categories				

SECTION III

OPERATIONAL INFORMATION REVIEW

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
C. Donation Requested o General				
D. Free o General				
E. Number of Admissions o Paid General - all categories				

SECTION III

OPERATIONAL INFORMATION REVIEW

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
B. Number of Courses/ Programs o General				
C. Number of Enrollees o General				
D. Price of Admission/ Tuition Fees o How did you arrive at your response?				

SECTION III

OPERATIONAL INFORMATION REVIEW

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
6. MEMBERSHIPS A. Type of Memberships o Were the instructions for this item clear?				
o General				
o Additional kinds Are any of these categories repetitive?				

SECTION III

OPERATIONAL INFORMATION REVIEW

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
B. Number of Memberships o General				
C. Rate (Total) o Is the word 'total' confusing? If "yes", how would you reword it?				
D. Tax Deductible Portion o Are you able to separate this portion from the total membership rate?				

SECTION III

OPERATIONAL INFORMATION REVIEW

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
- How are these figures represented in your records? (e.g., Total/Total and Tax Deductible Portion)				
7. PAID STAFF & HOURS FULL TIME/PART TIME o Were the instructions for this question clear?				

SECTION III

OPERATIONAL INFORMATION REVIEW

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
o Were you able to split full time and part time staff?				
- For all categories of staff?				
o Were you able to calculate total number of paid hours for full and part time staff?				
- For all categories of staff?				

SECTION III

OPERATIONAL INFORMATION REVIEW

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
8. TOTAL NUMBER OF DAYS WORKED BY FEE-FOR-SERVICE PERSONNEL? o Were you able to obtain this information from your records, or did you have to do some calculations?				
- Reword question?				

SECTION IV

IN-KIND SERVICES REVIEW

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
Instructional Paragraph Was it clear?				
1. IN-KIND CONTRIBUTION VALUATION o General (dollar figures?)				
o Describe how you valued and allocated by type and function				

SECTION IV

IN-KIND SERVICES REVIEW

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
2. CONTRIBUTED HOURS o General				
o How did you determine in which staff category to place volunteers				
o How did you arrive at the number of hours contributed by volunteers?				
- Were you able to split full time and part time?				

SECTION IV

IN-KIND SERVICES REVIEW

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
o How did you arrive at the number of unpaid hours contributed by employees				
- Were you able to split full time and part time?				

SECTION IV

IN-KIND SERVICES REVIEW

Museums and Similar Organizations

Item	Information Availability	Clarity of Item	Proper Categories	Other Comments
3. Rate for Valuation of Volunteers o How did you arrive at this figure?				
o Different rates for different staff categories?				
4. Information on Financial Statement				

APPENDIX D

REVISED QUESTIONNAIRES

Publication Organizations

Museums and Galleries

Performing Arts Organizations (Large)

Performing Arts Organizations (Small)

Arts and Cultural Organizations

NATIONAL
ENDOWMENT
FOR
THE ARTS

WASHINGTON
D.C. 20506

A Federal agency advised by the
National Council on the Arts

ECONOMIC DATA SERIES
QUESTIONNAIRE

PUBLICATION ORGANIZATIONS:
LITERARY MAGAZINES AND SMALL PRESSES

10/3/80

DRAFT

PUBLICATION ORGANIZATIONS:
LITERARY MAGAZINES AND SMALL PRESSES

LABEL

If the name or address on this label has been changed in any way or is in error, please draw a line through the incorrect portion and enter the correction.

I. GENERAL INFORMATION

Name, Title/Position, and Telephone Number of person responsible for the completion of this questionnaire:

Name:
Title/Position:
Telephone:

ORGANIZATIONAL DESCRIPTION

1. Which of the following best describes your organization in terms of its principal artistic/cultural output or production? (Check only ONE box.)

☐ (a) Literary Magazine
☐ (b) Small Press/Publishing House
☐ (c) Combination of (a) and (b) above
☐ (d) Literary Distribution/Promotion Center
☐ (e) Combination of (a), (b), and (d) above
☐ (f) Other (Please specify:)

2. Which of the following represent the major functions performed by your organization? In the first column, check the ONE box which best describes the primary function; and in the second column, check the boxes which best describe all secondary functions. Note that these functions are, in some cases, subsets of four general functional functional areas: Production, Distribution, Training, and Services.

	Primary Function (Check only ONE.)	Secondary Function (Check ALL that apply.)
ARTISTIC PRODUCTION:		
performance, creation, interpretation or production of artistic works (e.g., composition, publication of original literary works, production of artistic materials for mass media presentation).	☐	☐
DISTRIBUTION OF ARTISTIC WORKS TO THE PUBLIC:		
mechanisms for bringing the artistic works produced to the intended audience through:		
Sponsorship/Presentation: presentation of arts events or exhibition of art at a central gathering point for the public (e.g., readings, festivals, exhibits).	☐	☐
Direct Sales/Rental: distribution of artistic works (sales or rentals) through a central facility or by direct mail to the ultimate consumer.	☐	☐
Mass Media Dissemination: direct dissemination of artistic works by means of mass communication mechanisms (e.g., radio/television broadcasts, newspapers).	☐	☐
TRAINING AND EDUCATION:		
For Artists/Professionals: formally organized programs of instruction for professional development at all educational levels, including apprenticeships.	☐	☐
For The General Public: courses/workshops for the nonprofessional public.	☐	☐
ARTS SERVICES:		
provision of information, artistic/technical services, and/or resources to constituents.		
Funding: provision of financial assistance through grants, awards, scholarships, etc.	☐	☐
Consultation/Technical Assistance: (provided to professionals or the public upon request.)	☐	☐
Space, Equipment, and Materials: provision of work/studio space, library or archive services, technical equipment, etc.	☐	☐
Other Services: (Specify:)	☐	☐

3. In what year did your organization begin operation? . . . . Year

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ORGANIZATIONAL RELATIONSHIPS

4. Which of the following most appropriately describes the legal status of your organization (i.e., your governing authority)?

Private Nonprofit	Public	Other
☐ College/University	☐ College/University	☐ Private Individual
☐ Arts Organization	☐ Municipal/County Government	☐ Industrial/Commercial For-profit Organization
☐ Other (Specify:)	☐ State Government	☐ Other (Specify:)
	☐ Federal Government	

STOP: Remainder of questionnaire does not apply. Please return this questionnaire in the prepaid envelope provided. Thank you for your participation.

5. Is your organization under the auspices of another parent or sheltering organization? ☐ Yes ☐ No (Go to Item 8.)

6. What is the name of that organization?

7. Please check the appropriate box indicating the ownership of each asset listed.

	Your Organization	Parent or Other Organization
Land	☐	☐
Buildings	☐	☐
Other Assets (Specify:)	☐	☐

8. Please indicate below by checking the appropriate box which of the following are provided to your organization by another organization, either for payment or free of charge (as an in-kind contribution). (Include CETA employees who are paid directly by that organization.)

	For Payment	Free Of Charge (In-Kind)*
Space:		
Office/Administrative	☐	☐
Program/Production (including storage)	☐	☐
Utilities	☐	☐
Maintenance	☐	☐
Telephone	☐	☐
Supplies and Equipment:		
Office/Administrative	☐	☐
Program/Production (including vehicles)	☐	☐
Salaries/Wages/Benefits: (Specify types of staff:)	☐	☐
Other (Specify:)	☐	☐

*Be sure to include these contributions in Section III, Item 4, EXPENSES.

9. Is your organization part of a consortia which shares space, materials, or other services?

☐ Yes ☐ No (Go to Item 11.)

10. Please describe briefly the nature of the consortia arrangement.

11. Are there any organizations which are subsidiaries, auxiliaries, or affiliates of your organization (i.e., your organization is the "parent"/"sheltering" organization.)?

☐ Yes ☐ No (Go to Item 15.)

12. Please list below the names of the affiliate organizations and indicate whether or not your organization has legal control over each. (If these organizations have their own boards and separate 501(c)(3) tax-exempt status, you do not have legal control.)

Name	Legal Control?	
	Yes	No
	☐	☐
	☐	☐
	☐	☐
	☐	☐
	☐	☐

13. Does the data reported in the following Sections II and III include any of these affiliates?

☐ Yes ☐ No (Go to Item 15.)

Please indicate which data.

ACCOUNTING/RECORDKEEPING

14. Does your organization have a bookkeeper or accountant?

☐ Yes ☐ No

15. Does your organization follow fund accounting? (Fund accounting is an accounting system that divides accounts into separate groupings that reflect the various restrictions imposed on the use of assets and that indicate how those assets were utilized for their intended purposes.)

☐ Yes ☐ No

16. On what basis are your books and financial records kept?

☐ Cash
☐ Modified Cash/Modified Accrual
☐ Accrual

8. What is the ending date of your last fiscal year?. . . . . ☐☐ ☐☐ ☐☐ Month Day Year

NOTE: PLEASE REPORT ALL INFORMATION IN THIS QUESTIONNAIRE ON THE BASIS OF THE ABOVE FISCAL YEAR AND ENTER THIS DATE IN THE UPPER RIGHT CORNER OF EACH PAGE WHICH FOLLOWS.

TO HELP US UNDERSTAND AND VERIFY THE INFORMATION PROVIDED IN THIS QUESTIONNAIRE, WOULD YOU PLEASE SEND A COPY OF YOUR YEAR-END STATEMENT (AUDITED, IF AVAILABLE) AND A COPY OF YOUR IRS FORM 990 (IF APPLICABLE TO YOUR ORGANIZATION).

II. OPERATIONAL INFORMATION

Fiscal Year Ending ☐☐ ☐☐ ☐☐

PUBLICATION AND DISTRIBUTION OF PERIODICALS

If you published or distributed periodicals/journals/magazines during the fiscal year reported, please complete the following charts. Note that the price rates are Per Issue. For prices, give the specific dollar and cent figure. IF YOUR ORGANIZATION NEITHER PUBLISHED NOR DISTRIBUTED ANY PERIODICALS DURING THE APPLICABLE FISCAL YEAR, SKIP TO ITEM 4.

1. PUBLICATION

	Total Number of Separate Titles Published	Total Number of Copies Printed (For All Titles)
Print		
Audio (Record, Disk, Tape, etc.)		

2. DISTRIBUTION
(Include periodicals published out of house for which you are a distributor.)

	Total Number of Titles Available for Distribution	Total Number of Copies Available for Distribution	Total Number of Copies Distributed Free (Controlled Circulation)	Total Number of Copies Sold (Paid Circulation)	
				Subscription Copies	Single Copies
Print					
Audio (Record, Disk, Tape, etc.)					

3. PRICE RATES

	Per Issue Price	* Tax-Deductible Portion, If Any
Normal Subscription	$	$
Normal Single Issue	$	$
Other Subscription Rates (i.e., special rates for libraries or for sponsors. Please specify.)	$	$
	$	$
	$	$

*Applies to those whose subscription rate structure is considered as sponsorship of the organization, and includes some portion which is viewed as a tax-deductible contribution.

PUBLICATION AND DISTRIBUTION OF BOOKS

If you published or distributed books during the fiscal year reported, please complete the following charts. For price rates, give normal High/Low ranges (excluding special discounts) in specific dollar and cent figures. IF YOUR ORGANIZATION NEITHER PUBLISHED NOR DISTRIBUTED ANY BOOKS DURING THE APPLICABLE FISCAL YEAR, SKIP TO ITEM 6.

4. PUBLICATION

	Total Number of Separate Titles Published	Total Number of Copies Printed (For All Titles)
Print		
Audio (Record, Disk, Tape, etc.)		

Fiscal Year Ending ☐☐☐☐

5. DISTRIBUTION
(Include books published out of house for which you are a distributor.)

	Total Number of Titles Available for Distribution	Total Number of Copies Available for Distribution	Total Number of Copies Distributed Free	Total Number of Copies Sold	Price Ranges
Print					$ (High) $ (Low)
Audio (Record, Disk, Tape, etc.)					$ (High) $ (Low)

DISTRIBUTION METHODS AND DISCOUNT RATES

6. What percentage of the materials published/printed by your organization during that year was distributed by each of the following methods? (Estimates are acceptable.)

a. Through direct mail sales . . . . ____ %
b. By your organization at your facility . . . . ____ %
c. By bookstores, newstands, distribution centers, or other outside organizations . . . . . . ____ %
d. By other mechanisms (Please specify methods used.) . . . . ____ %

7. Did you sell any publications at a special discount rate during that year? . . . . . . ☐ Yes ☐ No (Go to Item 9.)

8. Please complete the following chart.

Type of Publication (e.g., book, periodical)	Discount Rate	Type(s) of Organization(s) That Received Discount (e.g., Retailer, Distributor, Library)
	%	
	%	
	%	

OTHER PUBLICATION AND PRINTING ACTIVITIES

9. In the space provided below, please list any other publication or printing activities in which your organization was involved during the fiscal year reported. (Specify types of materials printed, such as calendars, pamphlets, directories, catalogs, newsletters, etc.)

10. By what mechanisms do you print your materials? (Check all that apply.)

☐ Mimeographic
☐ Xerographic (Photocopying)
☐ Offset Printing
☐ Letter Press
☐ Other (Please specify:)

11. Do you own your own printing press?

☐ Yes ☐ No

Fiscal Year Ending ☐☐☐☐

NON-PUBLICATION ACTIVITIES

12. Did you organize and offer any special events during that fiscal year? (e.g., performances, lectures, readings, educational programs)? . . . . ☐ Yes ☐ No (Go to Item 14.)

13. Please specify the types of events and the attendance in the following chart. (Estimates are acceptable.)

Type of Event	Attendance

14. Did your organization produce materials for, and/or participate in, any broadcasting activities (radio or television) during that fiscal year? . . . . ☐ Yes ☐ No (Go to Item 16.)

15. Please describe briefly below.

16 Did you have a membership or patronage program for raising funds (i.e., different categories of contributions to your organization)? . . . . ☐ Yes ☐ No (Go to Item 18.)

17. Please indicate below the categories and their corresponding rates.

Category	Rate
	$
	$
	$

18. During the fiscal year reported, how many weeks were you in operation? . . . . ☐☐ Weeks

Fiscal Year Ending ☐☐☐☐

PERSONNEL

Please complete the charts on the opposite page on employees, fee-for-service/contract personnel, and volunteers for each functional area listed, according to the following instructions and definitional criteria.

Employees: Those receiving wages or salaries whose earnings were reported to the Internal Revenue Service on a W-2 Statement.

- Number of Employees/Full and Part Time:
  Place full time employees who spent all their time in one functional area only in the full time column. Place full time employees who work in two or more functional areas, as one part-time employee in each functional area in which they work. Place all part time and part-of-the-year (seasonal) employees in the part time column in the appropriate functional areas.

- Paid/In-kind (Unpaid) Hours Per Week:
  Give the total number of hours worked per week, on a regular basis, by all employees in each functional area during that fiscal year. Paid and unpaid hours are asked for in order to reflect the real time required for the proper functioning of the organization.

- Employee Expenses:
  Report gross earnings, including payments for annual and sick leave, overtime, employee's share of FICA, and other remuneration of a payment nature. Exclude any payroll taxes and fringe benefits (employer's share of FICA, retirement fund contributions, health insurance, unemployment insurance, and any other benefits).

Fee-for-Service/Contract Staff:
Those individuals hired on a contract basis during that fiscal year, for whom no benefits were paid and no payroll taxes were withheld, and whose payments were reported to the Internal Revenue Service on Form 1099.

- Number of Contracted Staff and Total Expense:
  Report the total number of persons hired on this basis during the fiscal year reported and the total payments and/or honorariums received by them. (NOTE: Contracted services with outside firms (i.e., not individuals) are to be excluded here and reported later in Section III.)

Volunteers: Those whose services are an essential part of the organization's efforts, and if not donated, would be performed by paid staff. CETA workers whose wages are not paid directly by your organization should be included here.

- Number of Volunteers and Number of Hours:
  Report the total number of persons who worked as volunteers for your organization during the fiscal year reported. If available, indicate in the appropriate column the total number of hours contributed by these persons.

- Value of Volunteered Time:
  If possible, please indicate the value in dollars, according to the level of skill and the nature of the work performed, of the time contributed by each category of volunteers.

Functional Area: Please allocate personnel according to the time spent during the fiscal year in the following functional areas. (These are parallel to categories which appear later in Section III and relate to functional areas of expenses as reported on the IRS Form 990.)

- Management and General Administration: the overall management and functioning of the organization. The direct supervision of program service or fund raising should be allocated to those functional areas.

- Fund Raising: the effort expended and the cost of soliciting contributions and grants.

- Publication and Program Services: those activities conducted by the organization on which its tax-exempt status is based (or would be based if this organization is not a tax-exempt private organization).

  Professional Services: editors, writers, illustrators, photographers, i.e., the artistic staff

  Production: printers, press operators, etc.

  Other: all other personnel not accounted for in the preceding categories

Fiscal Year Ending ☐☐☐☐

19.

EMPLOYEES

	Number of Employees: Full Time	Number of Employees: Part Time	Number of Paid Hours Per Week	Number of In-Kind (Unpaid) Hours Per Week	Total Employee Expense
Management and General Administration					$ *
Fund Raising					$ *
Publication and Program Services:					
Professional					$
Production					$
Other (Specify:) ☐					$
				Total Publication and Program Services	$ *

*The expense figures reported here should match those reported in Section III, boxes _____, ____, and ____.

20.

	FEE-FOR-SERVICES/ CONTRACTED STAFF		VOLUNTEERS		
	Number of People With Whom Contracted	Total Expenses	Number of Volunteers	Number of Hours (If Available) Per Year	Total Value of Volunteered Time
Management and General Administration		$ *			$ **
Fund Raising		$ *			$ **
Publication and Program Services					
Professional		$			$
Production		$			$
Other (Specify:) ☐		$			$
	Total Publication and Program Services	$ *			$ **

*The expenses reported here should match those reported in Section III, boxes _____, _____, and _____.

**The expenses reported here match those reported in Section III, boxes _____, _____, and _____.

Fiscal Year Ending ☐☐☐☐

III. FINANCIAL INFORMATION

In this section, we are seeking information on your income sources and expenses for current operations. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest dollar. Enclose any negative figure (i.e., loss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in the upper right corner of each page.

INCOME

---

1. EARNED INCOME: All income received through direct sales to the general public or from other public and private entities as payment for the provision of services by your organization. Include all contract fees, allocations, and grants for which specific services were required (usually via payment from a third party). Exclude income received for use by the organization for general operating purposes, which is to be reported under SUPPORT INCOME.

Publication Activity Income: total receipts excluding any retail sales taxes from book, magazine, and other publication sales. Record contract fees or "grants or allocations with services required" for other direct publication related services (from such sources as universities, foundations, local government, etc.) in box _____. If subscription sales include any portion that is viewed as a tax deductible contribution, exclude that amount here and include it in box ____.

Other Earned Income: total receipts from nonpublication related activities excluding any taxes.

- Events: total income received from lectures, readings, performances, festivals, etc., including both those sponsored/co-sponsored by your organization and those sponsored by other organizations. If the amount entered includes both direct ticket sales and contract fees, enter the amounts received from each source where indicated.

- Advertising Income: total receipts from sale of advertising space, etc.

- Investment Income: income from investments and savings accounts, including all dividends, interest, realized gains/(losses) on sale of any investments and proceeds from the sale of non-capitalized assets.

- Concessions: total receipts from sale of food, beverages, and other miscellaneous articles, excluding any retail sales taxes, and any amounts resulting from fund raising activities.

2. SUPPORT INCOME: all income received as support for general operating purposes from public and private sources, in the form of contributions, tax subsidies, fund raising activity receipts, allotments from parent organizations, and grants and allocations for which no specific services were required. Exclude any contributions of in-kind services, facilities, space or materials which are to be recorded where appropriate in Item 4.

Private Grants and Contributions

- Individuals: total contributions from individuals, including any portion of subscriptions which were considered tax deductible.

- Business: total contributions from corporations, proprietorships, company foundations, etc.

- Service Organizations and United Arts Campaigns: income from outside fund raising organizations and federated fund raising drives such as the United Arts Fund, and from organizations such as the Coordinating Council of Literary Magazines (CCLM).

- Fund Raising Events: receipts (including sale of T-shirts) from special fund raising events sponsored by your organization or any affiliated support group.

Parent Organization Appropriation or Allotment: cash payment from "parent" or other supporting institution for general operations. Payments for specific services should be included under EARNED INCOME.

Government Grants and Contributions: all grants received for general support from any government source. A listing of possible government sources is included below in Item 3. Grants and allocations with services required and contract fees should be included under EARNED INCOME.

3. INCOME BY SOURCE

Please complete the schedule on the opposite page by indicating the total amount of income (either earned or suport) received during that fiscal year from each of the sources listed. Instead of asking for amounts from each source for each of five income items, we ask that you indicate the total amount your organization received from each of these sources. This chart is a transformation of the amounts reported as:

Earned Income: Contract Fees
Support Income: Business
Support Income: Foundations
Support Income: Parent Organization (if a public institution such as a state university)
Support Income: Government

Fiscal Year Ending ☐☐☐☐☐☐

1. EARNED INCOME

Publication Activity Income

Income From Materials Published In-House

Periodicals/Magazines: Subscriptions	$
Periodicals/Magazines: Single Copy Sales	$
Book Sales	$
Other Publication Sales	$

Contract Fees, Grants and Allocations Where Services Are Required (Specify sources:)

	$
Royalty, Copyright, Sale of Rights	$

Income From Distribution of Materials Published by Others (Specify types of materials:)

	$
Total Publication Activity Income	$

Other Earned Income

Events (ticket sales: $; contract fees: $)	$
Advertising	$
Investments	$
Concessions	$

Other (Specify:)

	$
Total Other Earned Income	$
TOTAL EARNED INCOME	$

2. SUPPORT INCOME

Private Grants and Contributions

Individuals	$
Business	$
Foundations and Trusts (Private)	$
Service Organizations and United Arts Campaigns	$
Fund Raising Events	$

Other (Specify:)

	$
Parent Organization Appropriation or Allotment	$
Government Grants and Contributions	$
TOTAL SUPPORT INCOME	$
TOTAL OPERATING INCOME	$

Fiscal Year Ending ☐☐☐☐

3. INCOME BY SOURCE

PRIVATE	Total Amount Received
Business, Corporate Foundations	$
Private Foundations	$
Other (Specify; e.g., university)	$
	$
	$

PUBLIC	Total Amount Received
NEA	$
CETA (only cash payments you receive to pay CETA employees)	$
State Sources (including State Arts Agencies)	$
Public Colleges and Universities	$
Local & Regional Government Sources	$
Local School Boards	$

EXPENSES AND IN-KIND DONATIONS

Please complete the chart on the opposite page which categorizes expenses by type of payment arrangement and by functional area which are defined as follows:

Payment Arrangements:

- •In-House: type of service or item is provided by your own organization and is expensed.
- •Contracted : type of service or item is provided from outside your organization and you pay for it (usually under a contract arrangement).
- •In-Kind: service or cost is donated to your organization (e.g., free space, materials, or use of a press). (NOTE: Be sure to include contributions from other organizations as included in Section I, Item 8.)

Functional Areas:

- •Management and General: the overall management and functioning of the organization. Direct supervision of fund raising or program services should be included below in those categories respectively.
- •Fund Raising: the effort expended and costs associated with soliciting contributions and grants.
- •Publication and Program Services: those activities conducted by the organization on which its tax exempt status is based (or would be based).

The expenses in the chart have been placed within these functional areas. Please complete the line items "Personnel", "Benefits", and "Occupancy". The remaining items can be completed either by allocating your expenses to the categories specified, or, if they do not match our categories, by listing them under "Other"; whichever is easier for you. Exclude all depreciation from these figures, and enter it in box _____.

IF YOU HAVE FILLED OUT AN IRS FORM 990 FOR THE FISCAL YEAR REPORTED IN THIS QUESTIONNAIRE, YOU WILL NOTE THAT ITEMS FROM PART III OF THAT FORM CAN BE INSERTED EASILY INTO THIS CHART.

Line Item Definitions:

- •Personnel: Transfer the figures found in Items 19 and 20 , respectively.
- •Benefits: Enter the total amount for all payroll taxes and fringe benefits in box _____. Include employer's share of FICA, retirement fund contributions, health and unemployment insurance premiums, and any other benefits extended to employees.
- •Occupancy: Include all rent, utilities, maintenance, and custodial costs. Specify the nature of each expense in the space provided. Note that occupancy occurs under both the Management and General and the Program Services areas. Record costs associated with general use/office space under Management and General, and costs associated with production/program-related space under Program Services.
- •Depreciation: Include all depreciation in this box. If you do not capitalize equipment and depreciate it, leave this blank.

Fiscal Year Ending ☐☐☐☐

4. EXPENSES AND IN-KIND DONATIONS

	In-House	Contracted Out	Value of In-Kind
Management and General			
Personnel(*)	$	$	$
Benefits	$		
Occupancy (Specify:)			
	$		$
	$		$
Telephone	$		$
Office Supplies & Equipment	$		$
Other (Specify:)			
	$	$	$
	$	$	$
	$	$	$
Fund Raising			
Personnel (*)	$	$	$
Other (Specify:)			
	$	$	$
	$	$	$
Publication and Program Services			
Personnel (*)	$	$	$
Occupancy (Specify:)			
	$		$
	$		$
Supplies	$		$
Equipment	$		$
Travel	$		$
Printing	$	$	$
Postage and Shipping	$	$	$
Advertising and Promotion	$	$	$
Binding	$	$	$
Subscriptions, Memberships	$		$
Books	$		$
Returns From Sales	$		$
Other (Specify:)			
	$	$	$
	$	$	$
	$	$	$
TOTAL (BEFORE DEPRECIATION)	$	$	$
Depreciation	$		
TOTAL EXPENSES (Add boxes ____, ____, and ____.)	$		

Fiscal Year Ending

FUND BALANCES (SURPLUS/(DEFICITS)

5. What was your Operating Surplus/(Deficit) for that fiscal year (i.e., your Total Income - Total Expenses)? (Subtract box _____ from box _____.) . . . . . $

6. If you follow fund accounting, complete column A below. Otherwise, complete column B .

A Fund Accounting		B All Others	
FUND BALANCE (Beginning Of Year)	$	ACCUMULATED SURPLUS/(DEFICIT) (Beginning Of Year)	$
TRANSFERS IN	$	ANY EXTRAORDINARY ADDITIONS	$
TRANSFERS OUT	$	ANY EXTRAORDINARY SUBTRACTIONS (Expenses)	$
FUND BALANCE (End of Year)	$	ACCUMULATED SURPLUS/(DEFICIT) (End Of Year)	$

BALANCE SHEET DATA

7. Complete this chart only if your records are kept on an accrual or a modified accrual basis. Otherwise, go to Item 8 below.

	Beginning Of Year	End Of Year
Total Assets (All Funds)	$	$
Total Assets (Restricted Funds)	$	$
Total Liabilities	$	$

VALUATION DATA

8. Please complete the following chart on the value of the assets owned by your organization as of the end of the fiscal year reported. Specify the basis of each valuation according to the following definitions:

Market: the realizable amount for which an asset can be sold on the open market.

Historical: the value at the time of acquisition.

Other: any other basis on which the valuation was made.

	Basis of Valuation (Specify)	Amount
Physical Plant		$
Inventory		$
Copyrights		$

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided to:

Economic Data Series
Informatics Inc
6011 Executive Boulevard
Rockville, Maryland 20852

NATIONAL
ENDOWMENT
FOR
THE ARTS

WASHINGTON
D.C. 20506

A Federal agency advised by the
National Council on the Arts

ECONOMIC DATA SERIES
QUESTIONNAIRE

MUSEUMS AND GALLERIES

10/3/80
DRAFT

1-☐☐☐☐☐-☐☐

MUSEUMS AND GALLERIES

SECTION I

GENERAL INFORMATION

LABEL

①. If the name or address on this label has been changed in any way or is in error, please draw a line through the incorrect portion and enter the correction.

ORGANIZATIONAL DESCRIPTION

②. Which of the following best describes your organization in terms of its principal artistic/cultural purpose? (Check only ONE box.)

☐ Art Museum/Gallery (fine arts, decorative arts, etc.)
☐ History Museums/Historical Society or Commission (houses, sites, etc.)
☐ Science Museum (botanical industrial, etc.)
☐ Specialized Museum (Please identify speciality:) ____________
☐ Other (Please specify:) ____________

③. In the space provided below, please describe briefly the nature of the collections/exhibits which are maintained by your organization.

④. Which of the following represent the major functions performed by your organization? In the first column, check the ONE box which best describes the primary function; and in the second column, check the boxes which best describe all secondary functions. Note that these functions are, in some cases, subsets of four general functional areas: Distribution, Production, Training, and Services.

Primary Function (Check only ONE.)	Secondary Function (Check ALL that apply.)	
		DISTRIBUTION OF ARTISTIC WORKS TO THE PUBLIC: mechanisms for bringing artistic works produced to the intended audience through:
☐	☐	Sponsorship/Presentation: presentation of arts/cultural events exhibitions of art at a central gathering point for the public (e.g., exhibits, performances, films)
☐	☐	Direct Sales/Rental: distribution of artistic works (sales or rentals) through a central facility or by direct mail to the ultimate consumer.
☐	☐	Mass Media Dissemination: direct dissemination of artistic works by means of mass communication mechanisms (e.g., radio/television broadcasts, newspapers).
☐	☐	**ARTISTIC PRODUCTION:** performance, creation, interpretation or production of artistic and media works.
		TRAINING AND EDUCATION:
☐	☐	For Artists/Professionals: formally organized programs of instruction for professional development at all educational levels, including apprenticeships.
☐	☐	For The General Public: courses/workshops for the nonprofessional public.
		SERVICES: provision of information, artistic/technical services, and/or resources to constituents.
☐	☐	Research: investigations designed to provide specific instructions of interest to the museum field.
☐	☐	Funding: provision of financial assistance through grants, awards, scholarships, etc.
☐	☐	Consultation/Technical Assistance: (provided to professionals or the public upon request.)
☐	☐	Space, Equipment, and Materials: provision of work/studio space, library or archive services, technical equipment, etc.
☐	☐	Other Services: (Specify:) ____________

⑤ Is your cultural/artistic program designed primarily to meet the needs of a specialized audience?

☐ Yes ☐ No (Skip to Item ⑦)

⑥ Please indicate by checking the appropriate box which audience is primarily served. (Check only one box.)

☐ Children/Youth

☐ Minority Group(s) (Specify:) ______

☐ Other (Specify:) ______

⑦ In what year did your organization begin operation or first open to the public? (e.g., your year of founding or year of original charter, whichever is earlier) . . . . . . ______ Year of Founding

ORGANIZATIONAL RELATIONSHIPS

⑧ Which of the following best describes your organization's governing authority (i.e., the agency or organization which ultimately owns your assets, including collections and installations but not necessarily buildings and grounds)?

Private Nonprofit

☐ College/University

☐ Arts Organization

☐ Other (Specify:) ______

Public

☐ College/University

☐ Municipal/County Government

☐ State Government

☐ Federal Government

Other

☐ Private Individual

☐ Industrial/Commercial For-profit Organization

☐ Other (Specify:) ______

STOP: Remainder of questionnaire does not apply. Please return this questionnaire in the prepaid envelope provided. Thank you for your participation.

⑨ Is your organization under the auspices of a parent or sheltering organization?

☐ Yes ☐ No (Skip to Item ⑪)

⑩ What is the name of that organization?

______

Name of Parent Organization

⑪ Please check the appropriate box indicating the ownership of each type of asset listed.

Your Organization	Parent or Other Organization	
☐	☐	Land
☐	☐	Buildings
☐	☐	Collections
☐	☐	Other Assets (Specify:) ______

⑫ Please indicate below by checking the appropriate box which of the following are provided to your organization by another organization, either for a partial payment or free of charge (as an in-kind contribution). (Include CETA employees who are paid directly by that organization.)

For Partial Payment	Free Of Charge (In-Kind)*	
		Space:
☐	☐	Office/Administrative
☐	☐	Program/Production (including storage)
☐	☐	Utilities
☐	☐	Maintenance
☐	☐	Telephone
		Supplies and Equipment:
☐	☐	Office/Administrative
☐	☐	Program/Production (including vehicles)
☐	☐	Salaries/Wages/Benefits: (Specify types of staff:) ______
☐	☐	Other (Specify:) ______

*Be sure to include these contributions in Section IV, VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, AND MATERIALS.

13. Is your organization part of a consortia which shares space, materials, or other services?

___ Yes ___ No (Skip to Item 15.)

14. Please describe briefly the nature of the consortia arrangement.

15. Are there any organizations which are subsidiaries, auxiliaries, or affiliates of your organization (i.e., your organization is the "parent"/"sheltering" organization.)?

___ Yes ___ No (Skip to Item 17.)

16. Please list below the names of the affiliate organizations and indicate whether or not your organization has legal control over each. (If these organizations have their own boards and separate 501(c)(3) tax-exempt status, you do not have legal control.)

Name	Legal Control?	
	Yes	No
	___	___
	___	___
	___	___
	___	___
	___	___
	___	___

17. Do the data reported on the following Sections II, III, and IV include any of these affiliates?

___ Yes ___ No (Skip to Item 19.)

18. Please indicate which data.

ACCOUNTING/RECORDKEEPING

19. Does your organization have a bookkeeper or accountant?

___ Yes ___ No

20. Does your organization follow fund accounting? (Fund accounting is an accounting system that divides accounts into separate groupings that reflect the various restrictions imposed on the use of assets and that indicate how those assets were utilized for their intended purposes.)

___ Yes ___ No

21. On what basis are your books and financial records kept?

___ Cash

___ Modified Cash/Modified Accrual

___ Accrual

22. What is the ending date of your last fiscal year? . . . . ___ Month ___ Day ___ Year

NOTE: PLEASE REPORT ALL INFORMATION IN THIS QUESTIONNAIRE ON THE BASIS OF THE ABOVE FISCAL YEAR AND ENTER THIS DATE IN THE UPPER RIGHT CORNER OF EACH PAGE WHICH FOLLOWS.

TO HELP US UNDERSTAND AND VERIFY THE INFORMATION PROVIDED IN THIS QUESTIONNAIRE, WOULD YOU PLEASE SEND A COPY OF YOUR YEAR-END STATEMENT (AUDITED, IF AVAILABLE) AND A COPY OF YOUR IRS FORM 990 (IF APPLICABLE TO YOUR ORGANIZATION).

Fiscal Year Ending __/__/__

SECTION II
OPERATIONAL INFORMATION

COLLECTIONS AND EXHIBITIONS

1. During the fiscal year reported, what was the size of your exhibition space?

Indoor: ______ Square Feet   Outdoor: ______ Acres

2. Did you have a permanent collection?

☐ Yes   ☐ No (Skip to Item 4.)

3. What percentage of your permanent collection were you able to display at any one time?

______ %

4. Did you display any special exhibitions (other than permanent installations) during that year?

☐ Yes   ☐ No (Skip to Item 7.)

5. How many? ______ Exhibitions Displayed

6. How many of these were mounted by your own organization?

______ Exhibitions Mounted

To develop an economic model for museums, we need to include some measure of "size" of the collection. Please list below any relevant measures that you think would be useful and that you could reasonably provide, if asked.

GENERAL ATTENDANCE AND ADMISSION FEES

7. How many weeks during that fiscal year were your facilities open to the public? . . . . . . ______ Weeks

8. How many hours per week, on the average, were your facilities open to the public? . . . ______ Hours Per Week

9. Was a general admission fee (either fixed or suggested) charged to your exhibits during that year?

Yes   No (Skip to Item 11.)

10. What was the general admission fee? (If suggested, answer (a). If fixed, answer (b).)

(a)

Suggested Donation:

$ ______

(b)

Please complete the following on types of general admission and corresponding fees.

Admission Category	Fee
Members	$
Individuals (Specify categories):	
	$
	$
	$
Groups (Specify categories):	
	$
	$
	$

Fiscal Year Ending ___/___/___

11. What was the total general attendance (number of museum visits) to your facilities during the fiscal year reported? (Estimates are acceptable.)

☐ Total Attendance

12. How many group admissions were included in this total?

☐ Number of Persons Admitted with Groups ☐ Number of Groups

13. Does the total attendance figure in Item 11 above include admission figures for any of the following?

	Yes	No
Special Exhibitions	☐	☐
Educational Programs (courses, lectures, workshops)	☐	☐
Performances	☐	☐
Other Special Events (galas, film showings)	☐	☐
"Branch"/"Outreach" Facilities/Mobile Units (at locations other than your main physical plant)	☐	☐

SPECIAL EXHIBITION ATTENDANCE AND ADMISSION FEES

14. Was a separate admission fee charged (either fixed or suggested) to any special exhibitions displayed during that fiscal year?

☐ Yes ☐ No (Skip to Item 16.)

15. What was the range of fees charged?

	High	Low
Fixed	$	$
Suggested Donation	$	$

16. What was the total attendance at all special exhibitions displayed during that year?

☐ Attendance ☐ Cannot estimate Attendance

EDUCATIONAL ACTIVITIES

17. During the fiscal year reported, did your organization have any formal arrangements with any accredited educational institutions to teach courses within their curriculae?

☐ Yes ☐ No (Skip to Item 19.)

18. With how many institutions?

☐ Accredited Institutions

19. Did your organization offer a formal regularly scheduled educational program for which tuition was charged (i.e., a school)?

☐ Yes ☐ No (Skip to Item 23.)

20. How many courses did you offer during that year? (Count multiple sections or repetitions of a course as separate courses.)

☐ Courses

21. What was the total course enrollment? (Count the same student enrolled in two courses as two students.)

☐ Course Enrollment

22. What was the range of tuition fees per course?

	Tuition
High	$
Low	$

23. Did your organization offer a formally structured educational program (such as an internship program) specifically designed to train professional museum personnel?

☐ Yes ☐ No (Skip to Item 25)

24. How many persons were enrolled?

☐ Internship Enrollment

25. Did your organization offer/present any other educational programs/activities (workshops, lectures) during that year? (Exclude offerings at "branch" or "outreach" locations.)

☐ Yes ☐ No (Skip to Item 27)

26. How many such programs were offered and what was the total attendance?

☐ Other Educational Programs ☐ Total Attendance ☐ Cannot estimate Attendance

PERFORMANCE AND MEDIA ACTIVITIES

27. Did your facility have an auditorium suitable for performances?

☐ Yes ☐ No

28. Did you sponsor any live performances during that year?

☐ Yes ☐ No (Skip to Item 30)

29. How many performances were given and what was the total attendance?

☐ Performances ☐ Attendance ☐ Cannot estimate Attendance

30. Did you sponsor any media events (film festivals, videotape showings, etc.) during that year?

☐ Yes ☐ No (Skip to Item 32)

31. How many such events were sponsored and what was the total attendance?

☐ Media Events ☐ Attendance ☐ Cannot estimate Attendance

32. Did your organization produce any media works during that year (films, videotapes, etc.)?

☐ Yes ☐ No (Skip to Item 34)

33. How many? ☐ Media Works

OUTREACH/COMMUNITY PROGRAMS/ACTIVITIES

34. Did your organization conduct outreach activities at any sites other than your main physical plant?

☐ Yes ☐ No (Skip to Item 37)

35. At how many other sites? (If you maintain exhibitions in mobile units such as trailers or trucks, count each vehicle or group of vehicles which travel together as one site.)

☐ Sites

Fiscal Year Ending ___/___/___

36. Which of the following activities were offered at these sites? (Check all that apply.)

☐ Exhibitions
☐ Performances/Media Events
☐ Lectures/Other Educational Offerings
☐ Other (Specify:) ______________________

RESEARCH ACTIVITIES AND LIBRARY SERVICES

37. Did your organization engage in formal research projects during the fiscal year reported? (Formal research projects are investigative projects carefully designed, executed, and reported to provide specific information needed by the museum staff, and whose outcome would be of interest to the museum field.)

☐ Yes ☐ No (Skip to Item 39.)

38. Was research the primary function of your organization during that year?

☐ Yes ☐ No

39. Did your institution have a library (a catalogued collection of publications/materials related to your collections maintained with the services of a trained librarian on at least a half-time basis)?

☐ Yes ☐ No

MEMBERSHIP/PATRONAGE

40. Did you have a membership/patronage program during that year?

☐ Yes ☐ No (Skip to Item 42.)

41. In the chart below, specify for that year the categories of membership, the number of members for each category, and the fee charged and, if applicable, any portion of that fee which was tax deductible (i.e., considered contribution).

Type of Member/Patron	Number of Memberships	Membership Fee	Tax Deductible Portion (if any)
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$

ANCILLARY OPERATIONS

42. For each of the ancillary activities listed below which were available at your facilities, please check the appropriate method of operation as defined below:

- In-house - Service was provided by your own staff and all costs of the operation were borne by your organization
- Contracted Out - Service was provided by an outside organization for a fee which was paid directly by your organization
- Separate Franchise - Service was provided by an outside organization as an autonomous operation at no expense to your organization and which may, in some cases, have provided income to your organization through rental fees.

	In-House	Under Contract	Separate Franchise
Public Parking	☐	☐	☐
Public Restaurant/Cafeteria	☐	☐	☐
Book/Sales Shop	☐	☐	☐
Conference/Meeting Facilities	☐	☐	☐
Other (Specify:)			
______________	☐	☐	☐
______________	☐	☐	☐
______________	☐	☐	☐
______________	☐	☐	☐

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Fiscal Year Ending ___/___/___

43. NUMBER OF PERSONNEL AND EXPENSES

Please complete the chart on the opposite page on numbers of employees and fee for service/contract personnel and related expenses by the functional areas listed according to the following definitional criteria and instructions.

Employees Paid by the Museum: Those staff paid directly by your organization during fiscal year reported whose earnings were reported to the Internal Revenue Service on a W-2 Statement.

Number of Employees/Full and Part Time: Place full time employees who spent all their time in only one functional area in the full time column. Place full time employees who worked in two or more functional areas, as one part-time employee in each functional area in which they worked. Place all part time, part-of-the-year, and temporary employees (e.g., work-study students, interns, CETA employees, paid by your organization) in the part time column in the appropriate functional areas.

Employee Expenses: Report gross earnings, including payments for annual and sick leave, overtime, employee's share of FICA, and other remuneration of a payment nature. Exclude any payroll taxes and fringe benefits (employer's share of FICA, retirement fund contributions, health insurance, unemployment insurance, and any other benefits.)

Employees Paid by an Outside Organization: Those staff providing regular service to your organization whose wages and salaries were paid by an outside organization such as a municipality, a university or a school district. The services of these persons were essentially an in-kind contribution to your organization.

Number of Employees: Report the total number of employees (full and part time) who provided regular services to your organization in each of the functional areas listed. Be sure to account for these persons in Section IV, Item 1.

Fee for Service/Contract Personnel: Those individuals hired on a contract basis, for whom no benefits were paid and no payroll taxes withheld, and whose earnings may have been reported to the Internal Revenue Service on Form 1099.

Number of Contracted Staff and Total Expense: Report the total number of persons hired on this basis during the fiscal year reported and the total payments (including per diem and associated overhead) and/or honorariums received by them. (NOTE: Contracted services with outside firms (i.e., not individuals) are to be excluded here and reported later in Section III.)

Functional Area: Please allocate personnel according to the time spent during the fiscal year in the following functional areas. (These are parallel to categories which appear later in Section III and relate to functional areas of expenses as reported on the IRS Form 990, and as defined in the Museum Accounting Guidelines issued by the Association of of Science Technology Centers (1976, updated in 1978 as the Museum Accounting Handbook) and in the Statement of Position issued in 1978 by the American Institute of Certified Public Accountants (AICPA) entitled Accounting Principles and Reporting Practices for Certain Nonprofit Organizations.)

Program Services: Those activities conducted by the organization on which its tax exempt status is based (or would be based if this organization is not a tax exempt private organization). If your program related functional areas for that year did not fit the categorizations as they appear here and you cannot easily adjust them, please call 800——— and one of our staff will assist you in completing this section. You may wish to refer back to Section II where various areas of activity are described as a means of determining whom to include in each category.

Collections and Exhibitions

Security: This is not usually separated out, but we are interested in this expense area, particularly in relation to other expenses in this category.

Education: Include any performing artists and others associated with performance activities in this category.

Public Information: Relates to those activities which deal with the public image of the organization, and includes public and community relations, but not fund raising activities which are to be reported below under Supporting Services.

Supporting Services: Those activities which support and supplement the artistic and cultural program activities of the organization but are not directly related.

Management and General: This relates to the overall management and administrative functioning of the organization. The direct supervision of other supporting areas below, or program areas above, should be allocated to those functions.

Development and Fund Raising: The effort expended and the related cost of soliciting contributions and grants.

Ancillary: Those operations designed to serve the public and provide revenue for the institution, including but not limited to public parking, public restaurant/cafeteria, book/sales shop, conference, and meeting facilities.

44. WAGE AND SALARY RATES

Please complete the chart on the opposite page by placing all full time employees paid by your organization during that year into the category in which the greater proportion of their time was spent, and by entering the number of full time employees whose annual salaries fell into each of the ranges specified. The appropriate range is determined by the gross earnings figure which would have been reported on a W-2 Statement.

Fiscal Year Ending [/ /]

㊸ NUMBER OF PERSONNEL AND EXPENSES

	Number of Employees Paid by Museum		Employee Expense	Number of Staff Paid by Outside Organization	Number of Fee for Service/ Contract Personnel	Contract Personnel Expense
	Full Time	Part Time				
Program Services						
Curatorial and Conservation			$			$
Collections and Exhibits:						
Security			$			$
All Other			$			$
Education			$			$
Research and Library, Public Information, Community, Membership			$			$
Other (Specify:)						
____			$			$
____			$			$
Total Program Services			$ *			$ *
Supporting Services						
Management and General			$			$
Development/ Fund Raising			$			$
Total Supporting Services			$ *	▨	▨	$ *
Ancillary			$ **			$ **
Total Employee Expense			$ *		Total Contract Personnel Expense	$ *

*The expenses reported here should match those reported in Section III, Item ⑤ Personnel Expenses.

**These expenses are to be included in Item ① of Section III, under Ancillary Income and excluded from Item ⑤ under Expenses. Therefore, do not include these figures in totals in boxes ____ and ____ above.

㊹ WAGES AND SALARY RATES OF FULL TIME EMPLOYEES

	Under $5,000	$5,000 - $9,000	$10,000 - $14,999	$15,000 - $19,999	$20,000 - $24,999	$25,000 - $30,000	Over $30,000
Program Services							
Supporting Services							

Fiscal Year Ending ____/____/____

SECTION III

FINANCIAL INFORMATION

In this section, we are seeking information on your types and sources of income and expenses. We also need some balance sheet and other financial data. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest dollar. Enclose any negative figure (i.e., loss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in the upper right corner of each page.

NOTE: Valuation of the contribution of in-kind/volunteer services, space, and materials is included in Section IV. This includes funds expended on behalf of the museum or services provided by other organizations such as a municipality or a university. Only the appropriation (monetary payment) should be included below in box ____. For example, if your museum is part of a university which maintains your facilities in addition to allocating funds for your operations, the cost of the maintenance and utilities should be included in Section IV.

OPERATING INCOME

Include all income for current operations whether restricted or unrestricted. Income designated for endowment, plant (land, building and equipment), collection or other nonoperating funds are requested in Item 3, after Operating Income. (These are the other restricted "funds" in "fund accounting".) Income from sales of exhibits or from the collection are to be reported in box ____.

1. EARNED INCOME: All income received directly from the public or the recipient of the service (usually in the form of admission or ticket income) or as a result of a contract, usually via payment from a third party, a grant or an allocation "with services required" that are to be provided by your organization. A grant to mount a specific exhibition would be included here. Grants or allocations received for general operating purposes are to be reported under SUPPORT INCOME.

Note that your are asked to record in Column A earned income amounts received directly from the recipient, and in Column B those that are received via third party payment under contract, etc.

Admission Income: Total receipts, excluding any admissions taxes, from admission tickets sold as part of the regular operating schedule. If you request a donation at the door and consider it earned income, include it here. If you consider the donation as support income, include it in box ____.

Special Exhibitions that are part of your community or outreach program should be excluded here and included in box ____.

Other Program Income: Total receipts, excluding any taxes, for other programs organized or sponsored by your museum. Refer to Section II, OPERATIONAL INFORMATION, for descriptions of what to include in each category.

Performance and Media Income: Exclude any portion that represents a rental payment for the use of an auditorium. Include such income in box ____. If your organization receives any income from broadcast or subsidiary rights of media work you have produced, include it in box ____.

Membership Income: Include the fee portion here if you consider it earned income. Otherwise, report it in box ____. If part of the membership income is earned (i.e., payment for services that you render) and part is support (i.e., tax deductible), allocate it accordingly.

Services Provided to Other Institutions: Income from services provided, such as conservation of objects owned by other museums.

Other Earned Income:

Investment Income:

Dividends and Interest: Funds received as interest dividends, etc. on investments of current funds or endowment and similar funds where such income does not have to be added to endowment principals per donors' instructions.

Net Realized Gains/(Losses): Gains (or losses) realized upon disposition of investments (unless such gain or loss is restricted to an endowment or similar fund) or sale of fixed assets. If a loss is incurred, the amount should be entered in parentheses. For example, if a contribution of common stock was received and recorded at market value and sold later at a higher price, the gain would be reported here.

Proceeds From Sales of Assets Not Capitalized: Include only property that your organization has used. Tangible property that has been donated for immediate resale (such as a used automobile) should be included as an individual contribution in box ____.

Ancillary (Profit Making) Income: In order to match the reporting format on IRS Form 990 and to be able to accommodate those museums that can only provide a net figure because of a franchise arrangement (i.e., the service is provided by an "outside" organization which turns over any profit to the museum), we ask that those who do have gross figures, indicate here the gross income, the related expenses, and the net income figures for these activities. Be sure to exclude these expenses later from Item 3. Include here the personnel expenses reported in boxes ____ and ____ of Section II in addition to "cost of sales" (i.e., cost of inventory sold). NOTE: Income received from special fund raising events or from (women's) auxiliaries should be included in box ____.

Fiscal Year Ending / /

INCOME - OPERATING FUND

	Ⓐ Received Directly From The Public	Ⓑ Received Via Contract or Grant/Allocation With Services Required
① **EARNED INCOME**		
Admission/Exhibition Income		
General Admission Income		
Fixed Fee Admissions	$	
Suggested Donation Admissions (if considered earned)	$	
Special Exhibition Income		
Fixed Fee Admissions	$	
Suggested Donation Admissions (if considered earned)	$	
Other Admission/Exhibition Income (Specify):		
	$	
	$	
Total Admission/Exhibition Income	$	$
Other Program Income		
Tuition Fees	$	$
Other Education Income	$	$
Research Activities		$
Performances and Media Events	$	$
Community/Outreach Program	$	$
Membership Fees (if considered earned)	$	
Royalty/Copyright and Related Fees	$	
Services Provided to Other Institutions	$	$
Other Program Income (Specify)		
	$	$
Total Other Program Income	$	$
Other Earned Income		
Investment Income		
Dividends and Interest	$	
Net Realized Gains/(Losses)	$	
Proceeds Sales of Assets Not Capitalized	$	
Other Investment Income (Specify):		
	$	
Total Investment Income	$	
Ancillary Income		
Rental or Sublease of Space:		
Gross: $ Expenses: $ Net:	$	
Museum Shop and Publications/Catalogues:		
Gross: $ Expenses: $ Net:	$	
Food, Parking, Concessions:		
Gross: $ Expenses: $ Net:	$	
Other Ancillary Income (Specify)		
	$	
Total Ancillary Income	$	
Other Earned Income (Specify):		
	$	$
Total Other Earned Income	$	$
TOTAL EARNED INCOME		
(Column A : Add boxes ___, ___, ___, ___, and ___.)	$	
(Column B): Add boxes ___, ___, ___, ___, and ___.)		$

2. SUPPORT INCOME: All income received as support for general operating purposes whether restricted or unrestricted from public and private sources, in the form of contributions, tax subsidies, fund raising activity receipts, allotments from parent organizations, and grants and allocations for which no specific services were required. Exclude any contributions of in-kind services, facilities, space or materials which are to be recorded were appropriate in Section IV. Contributions designated for building, collection, endowment and other similar funds should be reported under Item 3 below, INCOME - OTHER FUNDS.

Private Grants and Contributions

Individuals: Contributions from individuals received for general operations. Include donated admissions (donations received at the door) if considered support.

Membership: Include any portion of (or all) income received from members that is considered support.

United Arts Campaigns: Income from outside fund raising organizations and Federal fund raising drives such as the United Arts Fund.

Fund Raising Events, Guilds, (Women's) Auxiliaries: As with ancillary activities income above, we ask that you fill in the gross income, relate expenses, and net income figures. Examples of these events are gala benefits, balls, or openings.

Parent Organization Appropriation or Allotment: Cash payment from "parent" or other supporting institution for general operations. Payments for specific services should be included under EARNED INCOME.

Government Grants and Contributions: All grants received for general support from any government source. A listing of possible government sources is included below in Item 4. Grants or allocations with services required and contract fees should be included above under EARNED INCOME.

3. INCOME - OTHER FUNDS: In order to obtain a complete picture of all financial activity relating to the principal function of a museum (to preserve and present art/culture to the public), we ask you to complete the following on all income received by other funds during the fiscal year specified, excluding any amounts reported above in Items 1 and 2 under OPERATING FUND. The figures reported should match the bottom line income figures on an (audited) Statement of Income, Revenue, Expenses and Changes in Fund Balances. The figure in box _____ should match the TOTAL INCOME figure on IRS Form 990.

If your organization does not follow fund accounting, report in the appropriate box any income restricted by the donor specifically for the collection, the endowment, the physical plant, etc.

Collection Fund: Contributions in the form of cash, securities or other non-art work assets that are restricted for use in the acquisition of art objects are to be reported in box ____. Contributions which are art works should be valued, if possible, at the market rate as of the time of acquisition and the value reported in box ____.

Endowment Fund: All assets provided under a stipulation by the donor(s) that they be invested, and that only the investment income be used, for general or for specified purposes, until a specified time or occurrence of a specified event, or in perpetuity. Income to the endowment fund includes grants or contributions specifically for endowment. Dividend and interest income from investments held in the endowment fund should be reported under Investment Income for the operating fund in boxes ____ or ____. Please report any income for board- or management-designated funds that are administered as endowments under the operating fund where appropriate.

Plant Fund (Land, Buildings and Equipment Fund, Capital Fund): Used to accumulate the net investment in fixed assets (excluding the collection) and to account for the unexpended resources contributed by third parties specifically for acquiring or constructing such assets.

Other Funds: Please indicate the name of any funds included here.

4. INCOME BY SOURCE: Please complete this chart on income by source. This chart represents a transposition of the total organizational income from above. Both private and public institutions provide Earned as well as Support Income and many give to endowment or plant funds. Instead of asking for a breakout by each source below for each of 21 income items, we ask that you identify the total amount your organization received from each of these sources to all funds. Income from these sources may include (but is not necessarily restricted to) the following previous items:

- Earned Income: All items in Column B, "Received via contract or grants or allocations. . ."
- Support Income:
  - Membership, if any, from corporations, box ____.
  - Business contributions and corporate foundation grants, box ____.
  - Private foundations and trusts, box ____.
  - Other private grants and contributions, box ____.
  - Parent organization appropriation or allotment, box ____.
  - Government grants and contributions, box ____.
- Income - Other Funds:
  - Collection Fund, box ____.
  - Endowment Fund, box ____.
  - Plant Fund, box ____.
  - Other Funds, box ____.

Fiscal Year Ending ___/___/___

2. SUPPORT INCOME

Private Grants and Contributions

Individuals (Include donated admission income if considered support.) $

Membership (if considered support) $

Business and Corporate Foundation Grants $

Private Foundations and Trusts $

United Arts Campaigns $

Fund Raising, Guilds, (Women's) Auxiliaries $

Gross: $ ________ Expenses: $ ________ Net: $

Other Private Grants and Contributions (Specify:)

________________________ $

Total Private Grants and Contributions $

Parent Organization Appropriation or Allotment $

Government Grants and Contributions $

TOTAL SUPPORT INCOME (Add boxes ____, ____, and ____.) $

TOTAL OPERATING INCOME (Add boxes ____ and ____.) $

3. INCOME - OTHER FUNDS

Collection Fund

Income from Sale of Deaccessioned Art Works $

Income from Contributions of Cash and Securities, etc. $

Acquisition Value of Donated Works of Art $

Total Collection Fund $

Endowment Fund $

Plant Fund (Land, Building, and Equipment) $

Other Funds (Specify:) ________________________

________________________ $

Total Income - Other Funds (Add boxes ____, ____, and ____.) $

TOTAL ORGANIZATIONAL INCOME (Add boxes ____ and ____.) $

4. INCOME BY SOURCE

Private Sources

Business & Corporate $

Private Foundations $

Private Colleges and Universities $

Other (Specify:)

________________ $

________________ $

Public Sources

NEA Program Grant $

NEA Challenge Grant $

CETA (payments you receive to pay any CETA employees) $

Other Federal (IMS, NSF, NEH, etc.) $

State Government Sources (Include State Arts Agencies.) $

Public Colleges or Universities $

Local and Regional Government Sources $

Local School Boards $

Fiscal Year Ending ___/___/___

EXPENSES

5. ALLOCATION OF EXPENSES BY FUNCTION

Please complete the chart on the opposite page which categorizes expenses by functional areas which are defined below. Include all funds, whether restricted or unrestricted. This chart is very similar in format to Part III ("Allocation of Expenses by Function") of the current IRS Form 990, a report required by IRS from most nonprofit organizations. The Form 990 Reference Sheet which accompanied this questionnaire, provides instructions for translating comparable items from that form and should facilitate the completion of this chart. Additionally, this chart and the one below it (Item 6, ALLOCATION OF PROGRAM EXPENSES) are designed to be compatible with the optional "Statement of Functional Expenses" recommended in the Museum Accounting Guidelines (Association of Science Technology Centers, 1976).

Functional Areas: If your organization did not follow a functional method of accounting for the fiscal year reported, report total expenses incurred for each line item in Column A (TOTAL) and, using any reasonable method, allocate that total into the applicable functional areas in Columns B, C and D as described below.

Program Services (Column B): all activities conducted by your organization on which its tax exempt status is based. Examples of these activities are found below in Item 6, ALLOCATION OF PROGRAM EXPENSES.

Fund Raising (Column C): all costs associated with soliciting contributions, gifts, grants, etc. Expenses incurred for special fund raising events which were reported in box ____ under SUPPORT INCOME are to be excluded here.

Management and General (Column D): all costs related to the overall management and functioning of the organization. Any direct supervision of fund raising or program activities should be reported in those areas as appropriate. Expenses incurred for ancillary activities which were reported in boxes ____, ____, and ____, under EARNED INCOME, are to be excluded here.

Line Item Definitions: As indicated on the Form 990 Reference Sheet, note that this chart requests more detail than the Form 990 for personnel, occupancy and program services and less detail for fund raising and benefits. This is due to the fact that slightly different data are needed for the purposes of developing an econometric model.

Personnel:

Employees: Transfer the figures from Section II, Item 43, boxes _____, _____, and _____ into columns B, C and D respectively and the total figure from box ____ into column A. Note that these are wage and salary figures only.

Benefits: Enter the total amount for all payroll taxes and fringe benefits in box ____, and allocate them accordingly in columns B, C, and D. Include employer's share of FICA, FUTA, retirement fund contributions, health and unemployment insurance premiums, workmen's compensation, and any other benefits extended to employees. The employee's share of any benefits are to be included above in wages and salaries.

Fee for Service Personnel: Transfer the figures from Section II, Item 43, boxes _____, _____, and _____ into Columns B, C and D respectively and the total figure from box ____ into Column A. Note that only individuals are to be included here. Firms hired to perform services (maintenance, auditing, legal, etc.) should be reported below where appropriate.

Occupancy: Total payments for space, heat, light, power, water, contracted janitorial or maintenance services, and supplies and equipment, excluding wages and salaries of employees.

Mortgage: Include interest, any real estate taxes and mortgage insurance. Exclude mortgage principal.

Miscellaneous:

Professional Fees: Include any fees not reported above under fee-for-service personnel (e.g., for legal, audit or investment services). Any services which could be provided by individual museum professionals outside your organization (e.g., curatorial or conservation services) should be reported above as a fee-for-service expense.

Equipment: Include rental fees and costs of maintaining any office or program related equipment in working order. Exclude costs for janitorial/maintenance equipment reported above.

Interest: Include any interest expenses and other carrying charges on loans other than mortgage or construction.

Other: Use these lines to specify other line items found in your financial reports (e.g., "advertising and promotion"). Five spaces are provided. If your records include more than five items, list the four most significant in the first four spaces and lump the remainder together in the fifth space.

Depreciation: If your organization records depreciation, depletion and similar expenses, enter the totals for the fiscal year reported in the appropriate functional areas.

6. ALLOCATION OF PROGRAM EXPENSES: Please complete the section on the opposite page on allocation of expenses by areas of program activity. Along with the operational information provided in Section II on program related activities, these expense figures help to present a useful economic picture of the services you provide to your membership and to the public.

Allocate, to the extent possible, the Total Program Services Expense figure in box ____ (or transfer from your records) the total expenses incurred for each of the program areas specified. Refer to Section II for what is included under each area.

Fiscal Year Ending __/__/__

EXPENSES
(Include all funds.)

5. ALLOCATION BY FUNCTION

	Ⓐ Total	Ⓑ Program Services	Ⓒ Fund Raising	Ⓓ Management and General
Personnel				
Employees	$	$	$	$
Benefits	$	$	$	$
Fee-for-Service	$	$	$	$
Occupancy				
Rent/Facility Lease	$	$	$	$
Utilities	$	$	$	$
Maintenance	$	$	$	$
Mortgage	$	$	$	$
Other Occupancy	$	$	$	$
Miscellaneous				
Professional Fees	$	$	$	$
Equipment	$	$	$	$
Supplies	$	$	$	$
Printing and Postage	$	$	$	$
Telephone	$	$	$	$
Travel	$	$	$	$
Interest	$	$	$	$
Other (Specify:)				
______	$	$	$	$
______	$	$	$	$
______	$	$	$	$
______	$	$	$	$
______	$	$	$	$
TOTAL (Before Depreciation)	$	$	$	$
Depreciation	$	$	$	$
TOTAL EXPENSES	$	$	$	$

6. ALLOCATION OF PROGRAM EXPENSES

Collections, Exhibitions, Curatorial, Conservation		
Insurance on the Collection and Exhibitions	$	
Transportation and Shipping of the Collection and Exhibits	$	
Security	$	
Conservation	$	
Catalogues on the Collection or on Special Exhibitions	$	
All Other Collection Costs	$	
Total Collection (etc.) Expenses		$
Education		$
Research and Library		$
Public Information, Community and Membership		$
Other Programs (Specify:)		
______		$
______		$
______		

Fiscal Year Ending ___/___/___

⑦ FUND BALANCES AND ASSETS

Please complete the following chart on fund balances and assets as defined below. If your organization does not follow fund accounting, complete only column A . Otherwise, complete Columns A through E from your year end fiscal statements for the fiscal year reported in this questionnaire. Fund activity should be reflected in your "Statement of Income/Expenses (and Changes in Fund Balances)." Assets are found on the Balance Sheets for the fiscal year reported and for the previous fiscal year.

Funds: See Item 3 of this Section, INCOME - OTHER FUNDS, for definitions of the funds requested.

Income: Transfer the figures from Item 3 , boxes ____ through ____ as appropriate, entering the total from box ____ into box ____.

Expenses: Transfer the total figure from box ____ into box ____ and allocate that amount to the appropriate funds. Items 5 and 6 above are intended to reflect expenses by functional activity without regard to the fund from which they were financed. Item 8 below is intended to reflect the use of resources from various funds in order to more fully complete the picture of your museum's fiscal activity for that year.

Surplus/(Deficit): This is the difference between Total Income and Total Expenses. (Subtract box ____ from box ____.) If the difference is a negative figure (i.e., a deficit), enclose it in parentheses.

Fund Balances (Beginning of Year): For those organizations which do not follow fund accounting, this is equivalent to the "accumulated surplus or deficit at the beginning of the fiscal year" figure in your financial statements. Another term occasionally used is "Net Worth."

Transfers Between Funds (Other changes in Fund Balances): Two spaces are provided. If included in your financial statements, please report amounts such as transfers, adjustments of prior year's activities and unrealized gains/(losses) on investments carried at market value. Transfers between funds should be reported under the appropriate funds, enclosing the "transfers out" (reduction amounts) in parentheses. Note that such transfers between funds cancel each other out (i.e., have a net effect of zero) in the total figure in Column A .

Fund Balances (End of Year): This is the sum/(difference) of the Surplus/(Deficit), Fund Balances (Beginning of Year), and Transfers Between funds (or Other Changes) in each column.

Total Assets: If your organization's financial records and reports are on a cash (not accrual) basis, this does not apply to you. Skip to Item 8 .

	Ⓐ Total	Ⓑ Operating Fund (Current Unrestricted and Restricted funds)	Ⓒ Plant Fund	Ⓓ Endowment Fund	Ⓔ All Other Funds
Income	$	$	$	$	$
Expenses	$	$	$	$	$
Surplus/(Deficit)	$	$	$	$	$
Fund Balances (Beginning of Year)	$	$	$	$	$
Transfers Between Funds (or other changes in fund balances)	$	$	$	$	$
Fund Balances (End of Year)	$	$	$	$	$
Total Assets (Beginning of Year)	$	$	$	$	$
Total Assets (End of Year)	$	$	$	$	$

⑧ OTHER FINANCIAL INFORMATION

For the purposes of building an economic model for museums, three other pieces of data are very useful. The "Fixed Assets, Less Accumulated Depreciation" figure should be included on your Balance Sheet. The other two items are probably not found on your year-end statements.

Fixed Assets (End of Year) (less accumulated depreciation ($) $

Total Mortgage Payment (Principal only) For the Year (if facility is owned) $

Estimate of Current Market Value of Physical Plant $

Fiscal Year Ending ___/___/___

SECTION IV
(OPTIONAL)

VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

In-kind and donated services and items or funds expended on behalf of a museum by a parent organization constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide services and products to the public. This is especially true for museums supported by a university or a municipality which provides utilities, regular custodial or professional services, etc. This section represents an effort to account for and value such services and contributions. Some organizations may include some of the items requested below on their financial statements.

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet ALL of the following conditions:

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following items.

1. Please complete the following chart on the total number of volunteer staff and the time they contributed in hours for that fiscal year. Include CETA personnel who were paid directly by another organization. See the instructions for Item (43), Section II, for definitions of the functional areas listed below.

	Number of Volunteer Staff	Number of Hours Contributed By Volunteers
Program Services		
Fund Raising		
Management and General		
Ancilliary		
Total		

2. At what hourly rate(s) would you value the [illegible] of your volunteer staff?

Type of Volunteer	Rate
	$
	$
	$
	$

3. Please complete the following chart on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution according to the appropriate function category.

	Total	Program Services	Fund Raising	Management and General	Ancilliary
Services of Volunteers	$	$	$	$	$
Donated Facilities and Space, Rental Allowances, Utilities, Maintenance Services, etc.	$	$	$	$	$
Donated Materials and Collectibles	$	$	$	$	$

4. Is any of the information in Items (1), (2), or (3) above reflected in your (audited) financial statement for the fiscal year reported?

☐ Yes ☐ No (Skip to Item (6.))

5. Which information is included? ______________________________

6. Did you keep detailed records on any of this information?

☐ Yes ☐ No (Skip to Message below Item (7.))

7. Which information? ______________________________

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided to:

Economic Data Series
Informatics Inc
6011 Executive Boulevard
Rockville, Maryland 20852

NATIONAL
ENDOWMENT
FOR
THE ARTS

WASHINGTON
D.C. 20506

A Federal agency advised by the
National Council on the Arts

ECONOMIC DATA SERIES
QUESTIONNAIRE

PERFORMING ARTS ORGANIZATIONS

10/3/80

DRAFT

3 - ☐☐☐☐☐ - ☐☐

PERFORMING ARTS ORGANIZATIONS

SECTION I
GENERAL INFORMATION

LABEL

(1.) If the name or address on this label has been changed in any way or is in error, please draw a line through the incorrect portion and enter the correction.

(2.) List the name, title/position, and telephone number of the person responsible for the completion of this questionnaire.

Name: ____________________

Title/Position: ____________________

Telephone: ____________________

ORGANIZATIONAL DESCRIPTION

(3.) Which of the following best describes your organization in terms of its principal artistic/cultural activity?: (Check only ONE box.)

☐ Theatre Company
☐ Ballet Company
☐ Modern Dance Company
☐ Folk/Ethnic Dance Company
☐ Musical Theatre Company
☐ Opera Company
☐ Symphony Orchestra

☐ Chamber Music Organization
☐ Choral Music Group
☐ Jazz Group
☐ Performing Arts School (Specify disciplines:) ____________________
☐ Other Performing Arts Organization (Please describe:) ____________________ ____________________

(4.) Which of the following represent the major functions performed by your organization? In the first column, check the ONE box which best describes the primary function; and in the second column, check the boxes which best describe all secondary functions. Note that these functions are, in some cases, subsets of four general functional areas: Production, Distribution, Training, and Services.

Primary Function (Check only ONE.)	Secondary Function (Check ALL that apply.)	
☐	☐	ARTISTIC PRODUCTION: performance, creation, interpretation or production of artistic works.
		DISTRIBUTION OF ARTISTIC WORKS TO THE PUBLIC: mechanisms for bringing the artistic works produced to the intended audience through:
☐	☐	Sponsorship/Presentation: presentation of arts/cultural events exhibitions of art at a central gathering point for the public (e.g., exhibits, performances, films).
☐	☐	Direct Sales/Rental: distribution of artistic works (sales or rentals) through a central facility or by direct mail to the ultimate consumer.
☐	☐	Mass Media Dissemination: direct dissemination of artistic works by means of mass communication mechanisms (e.g., radio/television broadcasts).
		TRAINING AND EDUCATION:
☐	☐	For Artists/Professionals: formally organized programs of instruction for professional development at all educational levels, including apprenticeships.
☐	☐	For The General Public: courses/workshops for the nonprofessional public.
		SERVICES: provision of information, artistic/technical services, and/or resources to constituents.
☐	☐	Funding: provision of financial assistance through grants, awards, scholarships, etc.
☐	☐	Consultation/Technical Assistance: (provided to professionals or the public upon request.)
☐	☐	Space, Equipment, and Materials: provision of work/studio space, library or archive services, technical equipment, etc.
☐	☐	Other Services: (Specify:) ____________________

⑤ Is your cultural/artistic program designed primarily to meet the needs of a specialized audience?

☐ Yes ☐ No (Skip to Item ⑦)

⑥ Please indicate by checking the appropriate box which audience is primarily served. (Check only one box.)

☐ Children/Youth

☐ Minority Group(s) (Specify:)

☐ Other (Specify:)

⑦ In what year did your organization begin operation or first open to the public? (e.g., your year of founding or year of original charter, whichever is earlier) . . . . . .

Year of Founding

ORGANIZATIONAL RELATIONSHIPS

⑧ Which of the following best describes your organization's governing authority?

Private Nonprofit	Public	Other
☐ College/University	☐ College/University	☐ Private Individual
☐ Arts Organization	☐ Municipal/County Government	☐ Industrial/Commercial For-profit Organization
☐ Other (Specify:)	☐ State Government	☐ Other (Specify:)
	☐ Federal Government	

STOP: Remainder of questionnaire does not apply. Please return this questionnaire in the prepaid envelope provided. Thank you for your participation.

⑨ Is your organization under the auspices of a parent or sheltering organization?

☐ Yes ☐ No (Skip to Item ⑪)

⑩ What is the name of that organization?

Name of Parent Organization

⑪ Please check the appropriate box indicating the ownership of each type of asset listed.

Your Organization	Parent or Other Organization	
☐	☐	Land
☐	☐	Buildings
☐	☐	Collections
☐	☐	Other Assets (Specify:)

⑫ Please indicate below by checking the appropriate box which of the following are provided to your organization by another organization, either for payment or free of charge (as an in-kind contribution). (Include CETA employees who are paid directly by that organization.)

For Payment	Free Of Charge (In-Kind)*	
		Space:
☐	☐	Office/Administrative
☐	☐	Performance/Technical (including storage and rehearsal space)
☐	☐	Utilities
☐	☐	Maintenance
☐	☐	Telephone
		Supplies and Equipment:
☐	☐	Office/Administrative
☐	☐	Performance/Technical (including vehicles)
☐	☐	Salaries/Wages/Benefits: (Specify types of staff:)
☐	☐	Other (Specify:)

---

*Be sure to include these contributions in Section IV, VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE AND MATERIALS.

⑬ Is your organization part of a consortia which shares space, materials, or other services?

☐ Yes ☐ No (Skip to Item ⑮)

⑭ Please describe briefly the nature of the consortia arrangement.

⑮ Are there any organizations which are subsidiaries, auxiliaries, or affiliates of your organization (i.e., your organization is the "parent"/"sheltering" organization.)?

☐ Yes ☐ No (Skip to Item ⑰)

⑯ Please list below the names of the affiliate organizations and indicate whether or not your organization has legal control over each. (If these organizations have their own boards and separate 501(c)(3) tax-exempt status, you do not have legal control.)

Name	Legal Control?	
	Yes	No
	☐	☐
	☐	☐
	☐	☐
	☐	☐
	☐	☐

⑰ Do the data reported in Sections II, III, and IV which follow include any of these affiliates?

☐ Yes ☐ No (Skip to Item ⑲)

⑱ Please indicate which data.

ACCOUNTING/RECORDKEEPING

⑲ Does your organization have a bookkeeper or accountant?

☐ Yes ☐ No

⑳ Does your organization follow fund accounting? (Fund accounting is an accounting system that divides accounts into separate groupings that reflect the various restrictions imposed on the use of assets and that indicate how those assets were utilized for their intended purposes.)

☐ Yes ☐ No

㉑ On what basis are your books and financial records kept?

☐ Cash

☐ Modified Cash/Modified Accrual

☐ Accrual

㉒ What is the ending date of your last fiscal year? . . . . Month Day Year

NOTE: PLEASE REPORT ALL INFORMATION IN THIS QUESTIONNAIRE ON THE BASIS OF THE ABOVE FISCAL YEAR AND ENTER THIS DATE IN THE UPPER RIGHT CORNER OF EACH PAGE WHICH FOLLOWS.

TO HELP US UNDERSTAND AND VERIFY THE INFORMATION PROVIDED IN THIS QUESTIONNAIRE, WOULD YOU PLEASE SEND A COPY OF YOUR YEAR-END STATEMENT (AUDITED, IF AVAILABLE) AND A COPY OF YOUR IRS FORM 990 (IF APPLICABLE TO YOUR ORGANIZATION).

Fiscal Year Ending ☐ / /

SECTION II

OPERATIONAL INFORMATION

PERFORMANCES

① Please complete the following chart on the numbers of performances, income and tickets sold or attendance for the fiscal year reported by types of live performances, according to the instructions and definitions which follow. Each category is meant to be mutually exclusive so that the numbers of performances and income can be totalled without double counting. If any performance fits into more than one category, place it in the category which most accurately describes it. (Exclude any electronic media performances or educational activities such as master classes, workshops, or lecture-performances from this chart.)

Performance Categories: This chart categorizes performances by who is performing: either your organization's own performing artists (BY YOUR ORGANIZATION'S PERSONNEL) or other performing artists or groups who are sponsored by your organization (IMPRESARIO/BOOKED-IN). If you sponsor an outside group at a performance that also includes your own performing artists, count that as a performance by your own organization.

SPECIAL NOTE: This chart is designed for performing groups (i.e., those who employ performing artists) rather than those who almost exclusively sponsor other performing groups or individuals. If your organization is primarily a sponsor, be sure that you have checked the appropriate box in Section I, Item 4. In this case, since we are interested the more detailed description of your performance activities, please complete the top section of the chart (BY YOUR ORGANIZATION'S PERSONNEL) for the groups that you sponsored rather than the lower section (BOOKED-IN).

Performance Location: The second level of categorization on the chart is by location of performance (either at HOME/IN-RESIDENCE or ON TOUR):

- Home/In-Residence: Include all performances given in the home metropolitan area or in home theatres. For theatre groups, include all performances "in-residence." Also include local run-out performances.
- Tour: Include all other performances outside the home metropolitan area that are not specifically included above.

The third and fourth levels of categorization are by type of performance and by type of income from those performances.

Type of Performance (REMINDER: Each performance is to be reported in only one category.)

- Subscription Series: Total number of individual performances for all subscription series combined utilizing any or all of your organization's artistic personnel, for which this organization sold tickets. Include summer series, pop series, etc.
- School/Youth: Total number of performances to school or youth groups including any done either for free or on a subscription basis.
- Other Paid: All other performances for which you had ticket sales or received partial or full payment from a third party.
- Free or Donation Requested Performances: Total number of performances for which no admission was charged, no fee was received, or for which a suggested donation price was requested but not required.

Type of Income:

- Subscription Ticket Sales, Single Ticket Sales, Ticket Sales: Income from tickets sold for performances arranged by your organization and for which your organization handled ticket sales.
- Third Party Payments: Income from contract fees and "grants or allocations where services were required" from a third party. Include payments from both private and public/government sources.

Number of Performances: Do not double count performances. For example, if a free or donation requested performance is given for a school group, include that on the school/youth line, not under free/donation requested. Enter the total number of performances for each category. Do not separate them out by type of income.

Income Amounts: Total receipts, excluding any admissions taxes from either ticket sales or third party payments for each type of performance. Show resold tickets as single ticket sales. Organizations that sell memberships that include tickets to performances should show the value of the ticket portion of the membership fee in this section. For Gala or Opening Night performances, include the income in this section only if you consider it "earned income." Otherwise, include the income under support income and report the performance as "free" or "donation requested."

(NOTE: For impresario/booked-in performances, fill in the gross income, related expenses and net income. Exclude income from rentals and subleases of a hall owned, operated, or controlled by your organization. This should be reported in box ____.)

Number of Tickets/Seats Sold or Attendance: The columns have been shaded to make them mutually exclusive categories. The 'Attendance' category is for performances that are either free or for which your organization did not sell the tickets. An estimate is acceptable. Should a performance include both ticketed attendance and non-ticketed attendance, report the tickets sold figure in box ____. Subtract that figure from the total attendance to that performance and enter the net/non-paid attendance figure in box ____. For subscriptions, multiply the number of series tickets sold by the number of performances included in the series (e.g., 100 subscriptions for 5 performances = 500 tickets).

Fiscal Year Ending ☐ / /

① PERFORMANCES BY YOUR ORGANIZATION'S PERSONNEL

		Number of Performances	Income	Number of Tickets/Seats Sold	Attendance
Home/In-Residence					
SUBSCRIPTION SERIES	Subscription Ticket Sales		$		
	Single Ticket Sales		$		
SCHOOL/ YOUTH	Ticket Sales		$		
	Third-Party Payment		$	▨	
OTHER PAID	Ticket Sales		$		▨
	Third-Party Payment		$		
FREE/DONATION REQUESTED					
TOTAL HOME/ IN-RESIDENCE	Ticket Sales (boxes ___, ___, ___, and ___.)		$		
	Third Party Payments (boxes ___ and ___.)		$		
Tour					
SCHOOL/ YOUTH	Ticket Sales		$		
	Third Party Payment		$	▨	
ALL OTHER TOUR	Subscription Ticket Sales		$		
	Single Ticket Sales		$		
	Third Party Payment		$		
TOTAL TOUR	Ticket Sales (boxes ___, ___, and ___.)		$		
	Third Party Payments (boxes ___ and ___.)		$		

IMPRESARIO/BOOKED-IN PERFORMANCES

	Number of Performances	Income	Number of Tickets/Seats Sold
All Impresario/Booked-In (Gross Income: $ ___ Expenses: $ ___		(Net) $	
TOTAL		$	

② Were any of the tour performances in box ___ above given in a foreign country (outside the U.S.)?

☐ Yes ☐ No (Skip to Item ④.))

③ How many? . . . . ☐ Foreign Tour Performances

PRODUCTIONS

④ Please complete the following on the numbers of productions given during the fiscal year reported, as defined under the art form headings most appropriate to your organization.

Dance

a. Number of works in the active repertory . . . . ☐ Active Repertory

b. Number of new works staged and performed during the fiscal year reported. ☐ New Works

Opera/Musical Theatre

c. Total number of different productions presented during the fiscal year reported. . . . . ☐ Total Productions

d. Number of productions in the repertory . . . . ☐ Repertory

e. Number of new productions (new to your organization) mounted and presented during the fiscal year reported . . . . . . ☐ New Productions

f. Number of productions mounted and taken on tour . . . . ☐ Tour Productions

Fiscal Year Ending / /

Theatre

g. Total number of different full-length works/productions presented during the fiscal year reported. (Count a grouping of one-act plays, presented on a single program as one production.) . . . . Total Productions

h. Number of productions mounted and taken on tour . . . . Tour Productions

Orchestras/Other Musical Groups

i. Number of different full-length concerts/programs presented during the fiscal year reported (excluding special school/youth programs) . . . Total Concerts

j. Number of different concerts/programs presented as part of a subscription series . . . . Series Concerts

SUBSCRIPTION SERIES PERFORMANCES

IF YOU OFFERED NO SUBSCRIPTION SERIES DURING THE FISCAL YEAR REPORTED, CHECK THIS BOX ☐ AND SKIP TO ITEM (11.)

(5.) Please complete the following chart for the fiscal year reported on the number of tickets/seats available, the number sold, and the prices by different locations in the hall (your home theatre) in which your primary subscription series took place as instructed below.

Price Per Performance: Enter the single performance ticket price (without any subscriber discount) charged for each seating area. (If prices vary by day of the week or by number of performances in the series, show the highest high and lowest low for these locations.)

Tickets/Seats Available Per Performance: Enter the number of tickets/seats available per performance at each price rate. (If the number of seats varies, use the highest number normally available.)

(NOTE: This chart assumes you perform your series in a hall with an orchestra and a balcony, etc. If that is not the case, fill in the most expensive ticket you offer to your primary series in the "highest orchestra" box and the least expensive in the "lowest orchestra" box.)

	Price Per Performance	Number of Tickets/ Seats Available Per Performance	Average Number of Tickets/Seats Sold Per Performance
Box Seats	$		
Highest Orchestra	$		
Lowest Orchestra	$		
Highest Balcony/Gallery/ Mezzanine/Loge	$		
Lowest Balcony/Gallery/ Mezzanine/Loge	$		
Rate at Which Greatest Number of Tickets were Available	$		

(6.) For your primary subscription series, what was the total number of tickets/seats normally available per performance? . . . . Total Tickets Per Performance

(7.) What was the total number of tickets/seats available for all subscription series performances for that fiscal year? . . . . Total Tickets All Series

(8.) How many options (i.e., number of different series) were offered to subscribers during that fiscal year? . . . . Options

(9.) What was the range of discounts (in percents) offered to your primary series subscribers? . . . . % to %

(10.) What other special subscription series discounts were available during that year? (e.g., group, student, senior citizen)

Type of Discount	Rate (%)
	%
	%
	%

SKIP TO ITEM (14.)

Fiscal Year Ending ☐ / /

ORGANIZATIONS WITH NO SUBSCRIPTION SERIES

11. **What was the range of ticket prices to all performances for that fiscal year (excluding admission taxes, discounts, complimentary tickets or abnormally high prices such as those for galas or benefits) for which your organization sold tickets?**

$ ☐ to $ ☐
Low Price — High Price

12. **Were any special discounts offered to these performances during that year?**

☐ Yes ☐ No (Skip to Item 14.)

13. **What were they? (e.g., student, group)**

Types of Discounts

FILM, RECORDING AND ELECTRONIC MEDIA ACTIVITIES

14. What was the total number of films produced in which your organization participated during that year? . . . . ☐ Films

15. What was the total number of recording sessions in which your organization participated? . . . . ☐ Recording Sessions

16. What was the total number of radio/television concerts or productions taped and released? . . . . ☐ Radio/Television Productions

17. Did your organization actually produce and/or distribute any of these media products (as indicated in Items 14., 15. and 16. above)? . . . . ☐ Yes ☐ No (Skip to Item 19.)

18. Please indicate below the type and number of media products produced and/or distributed by your own organization during that fiscal year.

	Number Produced	Number Distributed (Sale or rental)
Films		
Videotapes (TV)		
Audio Recordings (disk or tape)		
Other (Specify):		

EDUCATIONAL ACTIVITIES

19. Did your organization offer a formal regularly scheduled educational program for which tuition was charged (i.e., a school)? . . . . ☐ Yes ☐ No (Skip to Item 23.)

20. How many courses did you offer during that year? (Count multiple sections or repetitions of a course as separate courses.) . . . . ☐ Courses

21. What was the total course enrollment? (Count the same student enrolled in two courses as two students.) . . . . ☐ Course Enrollment

22. What was the range of tuition fees per course? . . . .

High	$
Low	$

23. Did your organization offer a program specifically designed to train performing artists (such as an apprentice or internship program)? . . . . ☐ Yes ☐ No (Skip to Item 25.)

24. How many persons were enrolled? . . . . ☐ Intern/Apprentice Enrollment

25. Did your organization offer/present any other education programs or activities such as workshops, master classes, demonstrations or lecture performances or other community service activities? (Include youth/training orchestras, theatres, and ballet troupes.) . . . . ☐ Yes ☐ No (Skip to Item 27.)

26. How many such programs were offered at home and on tour, and what was the total attendance? (Use the definitions in Item 1. for 'at home' and 'on tour.' Estimates are acceptable.)

	Number of Courses/Programs	Total Attendance	Cannot Estimate Attendance
At Home			☐
On Tour			☐

Fiscal Year Ending [/ /]

OTHER ARTISTIC ACTIVITIES

(27.) In the space below, please describe briefly any other artistic activities in which your organization was involved during that fiscal year. (Exclude any ancillary activities such as rental/sublease of space, sets, costumes, running of parking and concessions, advertising, programs, playbills, etc.)

MEMBERSHIP/PATRONAGE

(28.) Did you or an affiliated guild or auxiliary have a membership/patronage program during that year? . . . . ☐ Yes ☐ No (Skip to Personnel section below.)

(29.) Was this program under the direct control of your organization or of an affiliated organization?

☐ This Organization (Skip to Item (31.))

☐ An Affiliated Organization

(30.) What was the name of that organization?

(31.) In the chart below, specify for that year the categories of membership, the number of members for each category, and the fee charged and, if applicable, any portion of that fee which was tax deductible (i.e., considered contribution).

Type of Member/Patron	Number of Memberships	Membership Fee	Tax Deductible Portion (if any)
		$	
		$	
		$	
		$	
		$	
		$	

PERSONNEL

The detailed personnel information requested below is essential for understanding the employment situation of performing artists and the resources needed to produce artistic output. This personnel section is divided into two major personnel categories: Performing Artists and Other Non-Performing Personnel.

Additionally, we are asking that these personnel be allocated according to the time they spent during the fiscal year reported, into three broad functional areas. These three areas are parallel to categories which appear later in Section III under expenses and also relate to functional areas of expenses as reported on the IRS Form 990. These functional areas are defined below.

Functional Areas

Program Services: Those activities conducted by the organization on which its tax-exempt status was based (or would have been based if this organization was not a tax-exempt, private organization). Included are performances/productions, education and training, and any other artistic activities you described in Item (27.) above.

Management and General: This relates to the overall management and administrative functioning of the organization. The direct supervision of fund raising, or program areas above, should be excluded here and allocated to those functions.

Development and Fund Raising: The effort extended and the related cost of soliciting contributions and grants.

Fiscal Year Ending __/__/__

The following chart lists many of the more common positions found in performing arts organizations by these functional areas and should be used as a guide in completing the remaining items in this section.

If you are having difficulty categorizing any of your personnel, please call (800) ________ and one of our staff will assist you in completing this section.

POSITIONS FOUND IN PERFORMING ARTS ORGANIZATIONS

<table>
<tr><th>Program Services</th><th>Dance</th><th>Orchestra/Music</th><th>Opera/
Musical Theatre</th><th>Theatre</th></tr>
<tr><td>Performing Artists (those who appear on stage)</td><td>Dancers
Musicians (Instrumentalists)</td><td>All regular and extra orchestra/choral personnel</td><td>Singers, Dancers
Musicians (Instrumentalists)</td><td>Actors</td></tr>
<tr><td></td><td>Conductor(s)</td><td>Regular Conductor
Music Director
Principal Guest Conductor
Resident Conductor
Assoc./Asst. Conductor</td><td>Conductor(s)</td><td></td></tr>
<tr><td>Other Artistic Personnel</td><td>Artistic Director
Choreographer(s)
Composer(s)
Lighting Designer(s)
Costume Designer(s)
Set Designer(s)</td><td>Composer(s)/Arranger(s)</td><td>Director(s)
Librettist(s)
Set Designer(s)
Lighting Designer(s)
Costume Designer(s)
Composer(s)
Choreographer(s)</td><td>Artistic/Producing Director
Assoc. Artistic Director
Production Manager
Literary Manager
Casting Director
Director(s) (Other)
Set Designer(s)
Lighting Designer(s)
Costume Designer(s)
Playwright(s)</td></tr>
<tr><td>Production/ Technical Personnel</td><td>Stage Manager
Wardrobe
Make-up
Master Electrician
Stage Crew</td><td>Librarian
Personnel Manager
Staff Stage Manager
Stage Crew</td><td>Technical Director
Stage Manager
Wardrobe
Make-up
Stage Crew
Scene Shop
Carpenters
Electricians</td><td>Technical Director
Prop Construction Supervisor
Scene Shop Supervisor
Costume Shop Supervisor
Master Carpenter
Master Electrician
Wardrobe Master
Sound Engineer
Stage Crew</td></tr>
<tr><td>Publicity/Marketing/ Public Relations/ Audience Development Personnel</td><td colspan="4">← Marketing Director
Public Relations Officer
Publicity Director } and staff →
Promotion Director
Audience Development Director
Subscription Director</td></tr>
<tr><td>House/Box Office</td><td colspan="4">← Box Office Manager
House Manager } and staff →
Maintenance
Janitorial
Custodial } Personnel</td></tr>
<tr><td>Other Program Services Personnel</td><td colspan="4">← Instructors
Teachers
and other staff
associated with other
artistic activities →</td></tr>
<tr><td>Management and General/ Administrative Personnel</td><td colspan="4">← Managing Director
General Director
Business Manager } and staff →
General Manager</td></tr>
<tr><td>Fund Raising/ Development Personnel</td><td colspan="4">← Development Director
Fund Raiser } and staff →</td></tr>
</table>

Fiscal Year Ending / /

PERFORMING ARTISTS

32. Please complete for the fiscal year reported the following chart on the numbers of performing artists who usually participated on stage with your troupe/company/orchestra, under each of the following employment arrangements. (Exclude any "supporting" artists described in Items 34. through 39. below.)

Seasonal/Full Time: those employed full time and paid for the entire season (or year-round), paid either on salary or on a weekly basis.

Part of the Season/Part-Time: those employed less than full time and paid on a weekly basis.

Jobbed-in/Per Service/Per Performance: those employed less than full time and paid on a per service, per performance or per production basis.

(NOTE: These categories are intended to be mutually exclusive. If any one artist was paid for part of the year on both a part-time/weekly basis and per service basis, place that artist in the per service category. Likewise, if any one artist worked under a union agreement for one performance and not under a contract for another performance, place that artist in the non-union category.)

Volunteers: include only those who received no payment for performances during the year. If you paid an artist for some performances and not for Others, include that artist in the part time or per-service category, as appropriate.

Guest Stars: those who are not regular members of your troupe, company, or orchestra to whom you pay a premium fee for their performances in your productions, concerts, and programs. (Exclude artists who appear as part of an impresario/booked-in event.)

PERFORMING ARTISTS

	Union	Non-Union	Total
Seasonal/Full Time (Salaried or Paid Weekly			
Part of the Season/Part Time (Paid Weekly)			
Jobbed-in/Per Service/Per Performance			
Volunteers			
Guest Stars/Performers (Supernumeraries)			

"SUPPORTING" PERFORMERS

The following is divided into two sets of questions on numbers of "supporting" performers for dance, opera/musical theatre and for orchestras. "Supporting" performers are those who accompany and/or supplement the on-stage activities of the personnel represented in Item 32. above.

Please complete the following for the fiscal year reported as instructed below.

- Dance/Opera/Musical Theatre - Complete Items 33. through 36.
- Orchestra - Complete Items 37. through 39.
- Theatre - Include all performing personnel in Item 32. above and Skip to Item 40.

Dance/Opera/Musical Theatre

33. Did you hire a symphony orchestra for any program/production? . . . . ☐ Yes ☐ No (Skip to Item 35.)

34. What was the minimum and maximum number of instrumentalists employed for any particular program/production? . . . . . . ☐ Minimum ☐ Maximum

35. Did you hire any instrumentalists on a weekly/casual basis? . . . . . . ☐ Yes ☐ No (Skip to Item 40.)

36. What was the total number of paid employment weeks (sum of all paid weeks or partial weeks) of all instrumentalists hired on this basis during that year? . ☐ Paid Weeks

SKIP TO ITEM 40.

Orchestra

37. Did any choral or dance groups appear with your orchestra during that year? . . . . ☐ Yes ☐ No (Skip to Item 39.)

38. How many different groups? . . . . ☐ Groups

39. Did you operate your own choral group (a chorus that is officially connected with, and often bears the name of, your orchestra)?. . . . . ☐ Yes ☐ No

Fiscal Year Ending [/ /]

COMPENSATION PAID TO PERFORMING PERSONNEL

(40.) Please complete the following chart on total compensation paid during the fiscal year reported to the performing personnel described above in Items (32.) through (39.)

Complete the column appropriate for your particular art form according to the following definitions and instructions.

Compensation: Include all salaries and wages, per diems, vacation pay, overtime, extra services, electronic media guarantees, payroll taxes and fringe benefits, such as health and workmen's compensation, insurances, unemployment compensation, pension fund obligations and any perquisites.

Performing Artists: Total expense for personnel included in Item (32.), boxes ____ and ____ (weekly) and box ___ (per service).

Guests: Total expense (fees, per diem, and any travel or overhead) for those personnel included in box ___ of Item (32.) (Exclude payments to artists who appeared in booked-in/impresario events.) These expenses are to be reported in Section II, Item (1.) per the instructions found there.)

Instrumentalists: Total expense (fees, per diems, and any travel or overhead) for those personnel included in Items (34.) through (36.) above.

Choral/Dance Groups: Total expenses for choral groups operated in house and for those groups (choral and dance) brought in from the outside (Items (37.) through (39.) above). Include payments (if applicable) to choral directors, choreographers, pianists, etc. connected with those groups.

Benefits: Please report the amount of the total compensation figures for performing artists in boxes ___ through ____, which represents benefits to those personnel.

"Benefits" include employer's share of payroll taxes and FICA, health insurance, workmen's compensation, unemployment compensation, pension fund, and any perquisites.

If your records do not show benefits separately and you cannot specify the amount of the total which represents benefits, please check the box below the appropriate art form.

Per Diems/Transportation: Please report, if possible, the amount of the total compensation figures for performing artists in boxes ___ through ___, which represent per diems and any transportation/travel expenses paid/reimbursed to those personnel.

If your records do not show such items separately and you cannot specify this amount, please check the box below the appropriate art form.

COMPENSATION PAID TO PERFORMING PERSONNEL

	Dance/Opera/ Musical Theatre	Orchestra	Theatre
Performing Artists (excluding guests)	$	$	$
Guests	$	$	$
Instrumentalists	$		
Choral Groups (In-House)		$ (In)	
Choral/Dance Groups (from Outside)		$ (Out)	
TOTAL	$ *	$ *	$ *
Benefits: (Performing Artists)	$	$	$
Cannot Specify:	☐	☐	☐
Per Diems/Transportation (Performing Artists)	$	$	$
Cannot Specify:	☐	☐	☐

*The expenses reported here should match those reported in Section III, Item (5.), box ___.

Fiscal Year Ending [/ /]

WAGES AND PAID WORK WEEKS FOR PERFORMING ARTISTS

Please complete the appropriate chart on the opposite page for your particular art form as instructed below.

DANCE/OPERA/MUSICAL THEATRE

Separate figures are requested for those performers (union and non-union) who were paid on a weekly basis and for those performers (union and non-union) who were paid on a per service/per performance basis. (Exclude interns, apprentices or other artists in training from these figures.)

(41.) Performers Paid on a Weekly Basis

Minimum Weekly Salary: the minimum weekly amount paid for a performance week (not a rehearsal week).

Number of Performers at Minimum: total number of performers paid the minimum rate.

Total Number of Paid Work Weeks: sum of all paid work weeks for all performers included in Item (32.), boxes ___ and ___ (union) and boxes ___ and ___ (non-union) for that fiscal year.

(42.) Performers Paid on a Per Service/Per Performance Basis

Minimum Scale Per Performance: minimum compensation paid per performance

Number of Performers at Minimum: total number of performers paid this minimum rate

Total Number of Paid Performances/Services: sum of all paid performances/services for that fiscal year for the personnel included in Item (32.), box ___ (union), and box ___ (non-union).

(43.) Total Number of Performance Weeks: The number of weeks during the fiscal year reported in which at least one performance was given.

ORCHESTRA

Separate figures are requested for those players who were paid on a weekly basis and for those players (union and non-union) who were paid on a per service basis. (Exclude interns, apprentices or other artists in training from these figures.)

(44.) Players Paid on a Weekly Basis

Minimum Weekly Salary: the minimum weekly amount paid for a performance week

Percentage of Players at Minimum: percentage of total number of players who were paid the minimum rate

Average Weekly Salary: gross payroll (only for those players paid on a weekly basis, and excluding conductor(s) and extra players), including vacation pay, overtime, and extra services, but excluding electronic media guarantee, divided by the number of paid weeks.

Total Number of Paid Weeks: sum of all paid work weeks for all players included in Item (32.), boxes ___ and ___.

Total Number of Actual Services Used: sum of the actual number of 'services' for all players paid on a weekly basis

(45.) Electronic Media Guarantee: The amount paid to each player if your orchestra has such a guarantee.

(46.) Players Paid on a Per Performance/Service Basis

Minimum Scale Per Concert: minimum compensation per performance/concert for per service players

Number of Non-union Players Paid Union Scale: the total number of players in Item (32.), box ___, who were paid this minimum rate

Average Total Paid Per Player Per Season: for those players included in box ___ of Item (32.), divide the gross payroll (excluding conductors and extra players), including any vacation pay, overtime, and extra services, but excluding any payments for broadcasting or recording, by the number of players paid.

Total Number of Actual Services Used: sum of all services for that year for all per service players

THEATRE

Separate figures are requested for mainstage actors and for those connected with all other programs. (Exclude from these figures journeymen, interns and/or apprentices, if your theatre has them.) Additional breakouts are requested for the fiscal year reported for both union and non-union actors.

(47.) Specify the minimum weekly salary paid (union and non-union rates), the number of actors who were paid at those minimum rates, and the maximum weekly salary paid (union and non-union).

Total Actor Paid Weeks: sum of all work weeks for all actors employed on the mainstage and for all other programs (Item (32.), boxes ___, ___, and ___).

(48.) Total Number of Performance Weeks: The number of weeks during the fiscal year reported in which at least one performance was given.

Fiscal Year Ending [/ /]

WAGES AND PAID WORK WEEKS FOR PERFORMING ARTISTS

DANCE/OPERA/MUSICAL THEATRE

41. **Performers Paid on Weekly Basis**

Performers Paid on Weekly Basis	Minimum Weekly Salary	Number of Performers at Minimum	Total Number of Paid Work Weeks
Union	$		
Non-Union	$		

42. **Performers Paid on Per Performance/ Per Service Basis**

Performers Paid on Per Performance/ Per Service Basis	Minimum Scale per Performance/ Service	Number of Performers at Minimum	Total Number Paid Performances/ Services
Union	$		
Non-Union	$		

43. What was the total number of performance weeks (in which at least one performance was given) during that fiscal year? . . . . [|] Performance Weeks

SKIP TO ITEM 50.

ORCHESTRA

44. **Players Paid On Weekly Basis**

Minimum Weekly Salary	Percentage of Players at Minimum	Average Weekly Salary	Total Number of Paid Weeks	Total Number of Actual Services Used

45. If applicable, what was the amount paid to each player as an electronic media guarantee? . . . . [$] Guarantee

46. **Players Paid On A Per Service basis**

Players Paid On A Per Service basis	Minimum Scale Per Concert	Number of Players Who Are Paid Union-Scale	Average Total Paid Per Player Per Season	Total Number of Actual Services Used
Union	$		$	
Non-Union	$		$	

47. What was the total number of performance weeks (in which at least one performance was given) during that fiscal year? . . . . [|] Performance Weeks

SKIP TO ITEM 50.

THEATRE

48. **Actors**

Actors		Minimum Weekly Salary	Number of Actors at Minimum	Maximum Weekly Salary	Total Actor Paid Weeks
Mainstage:	Union	$		$	
	Non-Union	$		$	
Other:	Union	$		$	
	Non-Union	$		$	

49. What was the total number of performance weeks (in which at least one performance was given) during that fiscal year? . . . . [|] Performance Weeks

Fiscal Year Ending [/ /]

NUMBER OF NON-PERFORMING PERSONNEL AND EXPENSES

㊿ Please complete the chart on the opposite page for the fiscal year reported on numbers of employees, per service/ fee-for-service personnel, and volunteers, and on compensation paid to those personnel for each of the categories listed as instructed below. Refer back to the chart on p. ___ for staff positions included in each category.

Number of Employees/Full and Part Time: Those staff paid directly by your organization during the fiscal year reported, whose earnings were reported to the Internal Revenue Service on a W-2 Statement. Place full time employees who spent all their time in only one area in the full time column. Place full time employees who worked in two or more areas, as one part time employee in each functional area in which they worked. Place all part time, part-of-the-year, and temporary employees (e.g., interns and CETA employees paid by your organization) in the part time column in the appropriate area.

Employee Expenses: Report gross earnings, including payments for annual and sick leave, overtime, employee's share of FICA, and other renumeration of a payment nature. Include any payroll taxes and fringe benefits (employer's share of FICA, retirement fund contributions, health insurance, unemployment insurance, and any other benefits.)

Number of Per Service/Fee-For-Service/Personnel and Total Expenses: Those individuals hired on a per service basis to supplement the work of the professional staff, for whom no benefits were paid and no payroll taxes withheld, and whose earnings may have been reported to the Internal Revenue Service on Form 1099. Report the total number of persons hired on this basis during the fiscal year reported and the total payments (including per diem and associated overhead) and/or honoraria received by them. (NOTE: Contracted nonperforming services with outside firms (i.e., not individuals or performing groups) are to be excluded here and reported later in Section III.)

Volunteers: Report the total number of volunteers (full or part time) who worked in each of the areas listed during the fiscal year reported.

(51) BENEFITS: If possible, please indicate the amount of the total employee expense figure in box ___ which represents benefits paid to these employees.

"Benefits" include employer's share of payroll taxes and FICA, health insurance, workmen's compensation, unemployment compensation, pension fund, and any perquisites.

If your records do not show benefits separately and you cannot specify the amount of the total which represents the benefits, please check the "Cannot Specify" box.

(52) PER DIEM/TRAVEL: If applicable, please indicate the amount of the total employee expense figure in box ___, which represents per diem and travel expense reimbursements to employees.

NOTE: If the total expense figure does not include per diem/travel, check the "Not Applicable" box. If the figure does include per diem/travel but you cannot separate this figure out from your records, please check the "Cannot Specify" box.

(53) WAGE AND SALARY RATES: Please complete the chart on the opposite page on the number of all full time full season employees paid by your organization, excluding performing personnel, during that year whose annual salaries fell into each of the ranges specified. The appropriate range is determined by the gross earnings figure which would have been reported on a W-2 Statement.

Fiscal Year Ending ☐ / /

㊿ NUMBER OF NON-PERFORMING PERSONNEL AND EXPENSES

Program Services	Number of Employees		Employee Expense	Number of Per Service (Fee-for-Service) Personnel	Per Service Personnel Expense	Number of Volunteers
	Full Time	Part Time				
Non-Performing Artists			$		$	
Production/ Technical			$		$	
Publicity/Marketing/ Audience Development/ Public Relations			$		$	
House/Box Office			$		$	
Other Program Service Personnel (Specify types:)			$		$	
Total Program Service			$ *		$ *	**
Management and General/ Administrative			$ *		$ *	**
Fund Raising/ Development			$ *		$ *	**
TOTAL			$ *		$ *	

*These figures will be combined in various ways to supply the personnel expense figures required in Section III, Item ⑤.

**These figures should be reported in Section IV, in boxes ___, ___, and ___ respectively.

(51) What amount of the total employee expense figure in box ___ represents the employer's share of payroll taxes and benefits? . . . . $

Cannot Specify ☐

(52) What amount of the total employee expense figure in box ___ represents per diems and travel expense reimbursements to employees? . . $

Not Applicable ☐

Cannot Specify ☐

(53) WAGES AND SALARY RATES OF FULL TIME/FULL SEASON EMPLOYEES (EXCLUDING PERFORMING PERSONNEL)

Under $5,000	$5,000- $9,999	$10,000 - $14,999	$15,000 - $19,999	$20,000 - $24,999	$25,000 - $30,000	Over $30,000

Fiscal Year Ending ☐ / /

SECTION III

FINANCIAL INFORMATION

In this section, we are seeking information on your types and sources of income and expenses. We also need some balance sheet and other financial data. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest dollar. Enclose any negative figure (i.e., loss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in the upper right corner of each page.

NOTE: Valuation of the contribution of in-kind/volunteer services, space, and materials is included in Section IV. This includes funds expended on your behalf for services provided by other organizations such as a municipality or a university. Only the appropriation (monetary payment) should be included below in box ____. For example, if your organization is part of a university which maintains your facilities in addition to allocating funds for your operations, the cost of the maintenance and utilities, if known, should be included in Section IV.

OPERATING INCOME

Include all income for current operations whether restricted or unrestricted. Income designated for endowment, plant (land, building and equipment), or other nonoperating funds are requested in Item ③, after Operating Income.

① EARNED INCOME: All income received directly from the public (usually in the form of admission or ticket income), or as a result of a contract (usually a payment from a third party), a grant or an allocation "with services required" that are to be provided by your organization. A grant to mount a specific production would be included here. Grants or allocations received for general operating purposes are to be reported under SUPPORT INCOME.

Performance Income: Transfer the figures from Item ① boxes ___, ___, ___, and ___ of Section II, as instructed below. (Refer to that Section for definitions of 'Home' and 'On Tour.')

Section II	Section III
Transfer box	to box ,
box	to box ,
box	to box ,
box	to box ,
and box	to box .

Electronic Media Income: Separate figures are requested by medium for income received from direct fees (i.e., from reimbursements for taping/recording/filming sessions, initial sale of broadcast rights), from royalties, residuals and from distribution (sale or rental) of media products.

Educational Activities Income: Separate figures are requested by type of educational activity ('formal' versus 'informal' as defined in Section II, Items ⑲ - ㉖), by location ('AT HOME' and 'ON TOUR') and by nature of payment as defined below.

Tuition Fees: total receipts from fees paid directly to your organization by participants in your educational programs.

Third Party Payments: total receipts from contracts and purchases of specific services, via third party funding.

Other Artistic Activities Income: Enter total income received from all other artistic activities as described in Section II, Item ㉗. (Exclude the ancillary activities described below.)

Ancillary Activity Income: In order to match the reporting format on IRS Form 990 and to be able to accommodate those organizations that can only provide a net figure because of a franchise arrangement (i.e., the service is provided by an "outside" organization which turns over any profit to the organization), we ask that those who do have gross figures, indicate here the gross income, the related expenses, and the net income figures for these activities. Be sure to exclude these expenses later from Item ⑤. Include here the personnel expenses reported in boxes ____ and ____ of Section II in addition to "cost of sales" (i.e., cost of inventory sold). NOTE: Income received from special fund raising events or from (women's) auxiliaries should be included in box ____.

Investment Income:

Dividends and Interest: Funds received as interest dividends, etc. on investments of current funds or endowments and similar funds where such income does not have to be added to endowment principals per donors' instructions.

Net Realized Gains/(Losses): Gains (or losses) realized upon disposition of investments (unless such gain or loss is restricted to an endowment or similar fund) or sale of fixed assets. If a loss is incurred, the amount should be entered in parentheses. For example, if a contribution of common stock was received and recorded at market value and sold later at a higher price, the gain would be reported here.

Proceeds From Sales of Assets Not Capitalized: Include only property that your organization has used. Tangible property that has been donated for immediate resale (such as a used automobile) should be included as an individual contribution in box ___.

Other Earned Income: Enter any other income which was viewed as "Earned" rather than "Support" and specify the source(s) of the income. Include such things as contributions to the pension fund or any portion of membership fees which was considered earned.

Fiscal Year Ending / /

INCOME - OPERATING FUND

(1.) EARNED INCOME

	Ticket Sales	Third Party Payments
Performances		
At Home/In Residence	$	$
On Tour	$	$
Impresario/Booked-in (Net)	$	
Total Performance Income (Add boxes ____ through ____.)	$	

	Direct Fees	Royalties, Residuals Subsidiary Rights
Electronic Media		
Television/Radio	$	$
Audio/Recordings	$	$
Films	$	$
Subsequent Stage Productions		$
Sale/Rental of Media Products	$	
Total Electronic Media Income (Add boxes ____ through ____.)	$	

	Tuition Fees	Third Party Payments
Education		
Formal Schools/Training Programs	$	$
Workshop/Master Classes/Artists-in-School, etc. At Home	$	$
On Tour	$	$
Total Education Income (Add boxes ____ through ____.)	$	
Other Artistic Activities (from activities specified in Section II, Item 27.)	$	

Ancillary Activities

	Gross	Expenses	Net
Rental or Sublease of Space, Sets and Costumes:	$	$	$
Programs, Playbills, Advertising:	$	$	$
Food, Parking, Concessions:	$	$	$
Other Ancillary Income: (Specify)			$
Total Ancillary Income (Add boxes ___, ___, ___, and ___.)			$

Investments	
Dividends and Interest	$
Net Realized Gains/(Losses)	$
Proceeds From Sales of Assets Not Capitalized	$
Other Investment Income (Specify:)	$
Total Investment Income (Add boxes ___ through ___.)	$
Other Earned Income (Specify:)	$
TOTAL EARNED INCOME (Add boxes ___, ___, ___, ___, ___, ___, and ___.)	$

Fiscal Year Ending / /

② SUPPORT INCOME: All income received as support for general operating purposes whether restricted or unrestricted from public and private sources, in the form of contributions, tax subsidies, fund raising activity receipts, allotments from parent organizations, and grants and allocations for which no specific services were required. Exclude any contributions of in-kind services, facilities, space or materials which are to be recorded where appropriate in Section IV. Contributions designated for building, collection, endowment and other similar funds should be reported under Item ③ below, INCOME - OTHER FUNDS.

Private Grants and Contributions

Individuals: Contributions from individuals and from family and individual trust funds received for general operations.

Membership: Include any portion of (or all) income received from members that is considered support. (Exclude any portion that represents a subscription to a series of performances or was included as earned income in Item (1.))

Business: Total contributions from corporations, proprietorships, company foundations, etc.

Private Foundations: Local and national foundations to which an application/proposal for funds is usually submitted.

United Arts Campaigns: Income from outside fund raising organizations and federated fund raising drives

Fund Raising Events, Guilds, (Women's) Auxiliaries: As with ancillary activities income above, we ask that you fill in the gross income, relate expenses, and net income figures. Examples of these events are gala benefits, balls, or openings.

Parent Organization Appropriation or Allotment: Cash payment from "parent" or other supporting institution for general operations. Payments for specific services should be included under EARNED INCOME.

Government Grants and Contributions: All grants received for general support from any government source. A listing of possible government sources is included below in Item ④. Grants or allocations with services required and contract fees should be included above under EARNED INCOME.

③ INCOME - OTHER FUNDS: In order to obtain a complete picture of all financial activity relating to the principal function of a performing arts organization, we ask you to complete the following on all income received by other funds during the fiscal year specified, excluding any amounts reported above in Items ① and ② under OPERATING FUND. The figures reported should match the bottom line income figures on an (audited) Statement of Income, Revenue, Expenses and Changes in Fund Balances. The figure in box _____ should match the TOTAL INCOME figure on IRS Form 990.

If your organization does not follow fund accounting, report in the appropriate box any income restricted by the donor specifically for the endowment or the physical plant.

Endowment Fund: All assets provided under a stipulation by the donor(s) that they be invested, and that only the investment income be used, for general or for specified purposes, until a specified time or occurrence of a specified event, or in perpetuity. Income to the endowment fund includes grants or contributions specifically for endowment. Dividend and interest income from investments held in the endowment fund should be reported under Investment Income for the Operating Fund in boxes ____ or ____. Please report any income for board- or management-designated funds that are administered as endowments under the operating fund where appropriate.

Plant Fund (Land, Buildings and Equipment Fund, Capital Fund): Used to accumulate the net investment in fixed assets and to account for the unexpended resources contributed by third parties specifically for acquiring or constructing such assets.

Other Funds: Please indicate the names of these funds in the space provided. Include any income from the Ford Foundation for a cash reserve fund.

④ INCOME BY SOURCE: Please complete this chart on income by source. This chart represents a transposition of the total organizational income from above. Both private and public institutions provide earned as well as Support Income and many give to endowment or plant funds. Instead of asking for a breakout by each source below for each income item, we ask that you identify the total amount your organization received from each of these sources to all funds. Income from these sources may include (but is not necessarily restricted to) the following previous items:

- Earned Income: All items "Received via contract or grants or allocations. . ." and designated as third party payments in boxes ___, ___, ___, ___, and ___.
- Support Income:
  - Membership, if any, from corporations, box ____.
  - Business contributions and corporate foundation grants, box ____.
  - Private foundations and trusts, box ____.
  - Other private grants and contributions, box ____.
  - Parent organization appropriation or allotment, box ____.
  - Government grants and contributions, box ____.
- Income - Other Funds:
  - Endowment Fund, box ____.
  - Plant Fund, box ____.
  - Other Funds, box ____.

Fiscal Year Ending / /

② SUPPORT INCOME

Private Grants and Contributions

Individual Contributions	$
Membership (if considered support)	$
Business and Corporate Foundation Grants	$
Private Foundations	$
United Arts Campaigns	$
Fund Raising Events, Guilds, (Women's) Auxiliaries	$
Gross: $ Expenses: $ Net:	$
Other Private Grants and Contributions (Specify:)	$
Total Private Grants and Contributions (Add boxes ___ through ___.)	$
Parent Organization Appropriation or Allotment	$
Government Grants and Contributions	$
TOTAL SUPPORT INCOME (Add boxes ___, ___, and ___.)	$
TOTAL OPERATING INCOME (Add boxes ___ and ___.)	$

3. INCOME - OTHER FUNDS

Endowment Fund	$
Plant Fund (Land, Building, and Equipment)	$
Other Funds (Specify:)	$
Total Income - Other Funds (Add boxes ___, ___, and ___.)	$
TOTAL ORGANIZATIONAL INCOME (Add boxes ___ and ___.)	$

4. INCOME BY SOURCE

Private Sources

Business Corporate Foundation	$
Private Foundations	$
Pivate Colleges and Universities	$
Other (Specify:)	
	$
	$

Public Sources

NEA Program Grant	$
NEA Challenge Grant (only portion received during the fiscal year)	$
CETA (payments you receive to pay any CETA employees)	$
Other Federal (IMS, NSF, NEH, etc.)	$
State Government Sources (Include State Arts Agencies.)	$
Public Colleges or Universities	$
Local and Regional Government Sources	$
Local School Boards	$

Fiscal Year Ending / /

EXPENSES

(5.) ALLOCATION OF EXPENSES BY FUNCTION

Please complete the chart on the opposite page which categorizes expenses by functional areas which are defined below. Include all funds, whether restricted or unrestricted. This chart is very similar in format to Part III ("Allocation of Expenses by Function") of the current IRS Form 990, a report required by IRS from most nonprofit organizations. The Form 990 Reference Sheet which accompanied this questionnaire, provides instructions for translating comparable items from that form and should facilitate the completion of this chart. Additionally, this chart and the one below it (Item (6.) ALLOCATION OF PROGRAM EXPENSES) are designed to be compatible with the optional "Statement of Activity" recommended by the accounting profession.

Functional Areas: If your organization did not follow a functional method of accounting for the fiscal year reported, report total expenses incurred for each line item in Column (A) (TOTAL) and, using any reasonable method, allocate that total into the applicable functional areas in Columns (B), (C) and (D) as described below.

Program Services (Column (B)): all activities conducted by your organization on which its tax exempt status is based. Examples of these activities are found below in Item (6), ALLOCATION OF PROGRAM EXPENSES.

Fund Raising (Column (C)): all costs associated with soliciting contributions, gifts, grants, etc. Expenses incurred for special fund raising events which were reported in box under SUPPORT INCOME are to be excluded here.

Management and General (Column (D)): all costs related to the overall management and functioning of the organization. Any direct supervision of fund raising or program activities should be reported in those areas as appropriate. Expenses incurred for ancillary activities which were reported in boxes , , and , under EARNED INCOME, are to be excluded here, since they were netted out there.

Line Item Definitions: As indicated on the Form 990 Reference Sheet, note that this chart requests more detail than the Form 990 for personnel, occupancy and program services and less detail for fund raising and benefits. This alteration in format is a result of our need for data which will be used to develop an econometric model.

Personnel: Transfer the appropriate personnel expense figures found in Section II, as instructed below, into this chart. Note that some figures must be combined, while others may be transferred directly:

From Section II to Section III

Item (38), box ___ + Item (48), boxes ___ and ___ = (A) Total, box ___
___
or ___
Item (38), box ___ + Item (48), boxes ___ and ___ = (B) Program Services, box ___
___
or ___
Item (48), boxes ___ and ___ = (C) Fund Raising, box ___
Item (48), boxes ___ and ___ = (D) Management and General, box ___

NOTE: Payments to guest artists for "booked-in/impresario" performances are not to be included as a personnel expense, but are to be included in Section II, Item (1.) where "Impresario/Booked-In" income and related expenses are reported and netted out. (Exclude these expenses from this chart.)

Occupancy: Total payments for space, heat, light, power, water, contracted janitorial or maintenance services, and supplies and equipment, excluding wages and salaries of employees.

Mortgage: Include interest, any real estate taxes and mortgage insurance. Exclude mortgage principal.

Professional Fees: Include any fees not reported above under per-service personnel (e.g., for legal, audit or investment services). Any services which could be provided by individual artistic professionals outside your organization, should be reported above as a per-service expense.

Equipment: Include rental fees and costs of maintaining any production or office related equipment in working order. Exclude costs for janitorial/maintenance equipment reported above.

Interest: Include any interest expenses and other carrying charges on loans other than mortgage or construction.

Other: Use these lines to specify other line items found in your financial reports (e.g., "advertising and promotion"). Five spaces are provided. If your records include more than five items, list the four most significant in the first four spaces and lump the remainder together in the fifth space.

Depreciation: If your organization records depreciation, depletion and similar expenses, enter the totals for the fiscal year reported in the appropriate functional areas.

(6.) ALLOCATION OF PROGRAM EXPENSES:

Please complete the section on the opposite page on allocation of expenses by areas of program activity. Along with the operational information provided in Section II on program/production related activities, these expense figures help to present a useful economic picture of the services you provide to your membership and to the public.

Allocate, to the extent possible, the total Program Services Expense figure in box ____ (or transfer from your records) to the expenses incurred for each of the 3 program areas specified. (Refer to Section II for what is included under each area.) Note that under 'performance/production', you are asked to specify the five most significant expense items and lump together the remainder in the sixth space.

Fiscal Year Ending / /

EXPENSES
(Include all funds.)

5. ALLOCATION BY FUNCTION

	Ⓐ Total	Ⓑ Program Services	Ⓒ Fund Raising	Ⓓ Management and General
Personnel				
All Personnel	$	$	$	$
Occupancy				
Rent/Facility Lease	$	$	$	$
Utilities	$	$	$	$
Maintenance	$	$	$	$
Mortgage	$	$	$	$
Other Occupancy	$	$	$	$
Other				
Professional Fees	$	$	$	$
Equipment	$	$	$	$
Supplies	$	$	$	$
Printing and Postage	$	$	$	$
Telephone	$	$	$	$
Travel	$	$	$	$
Interest	$	$	$	$
Other (Specify:)				
	$	$	$	$
	$	$	$	$
	$	$	$	$
	$	$	$	$
	$	$	$	$
TOTAL (Before Depreciation)	$	$	$	$
Depreciation	$	$	$	$
TOTAL EXPENSES	$	$	$	$

6. ALLOCATION OF PROGRAM SERVICE EXPENSES

	Performance/ Production	Education	Other Program Services
Personnel	$	$	$
Non-Personnel (Specify:)		$	$
	$		
	$		
	$		
	$		
	$		
All Other Combined	$		

Fiscal Year Ending / /

⑦ FUND BALANCES AND ASSETS

Please complete the following chart on fund balances and assets as defined below. If your organization did not follow fund accounting, complete only column Ⓐ. Otherwise, complete Columns Ⓐ through Ⓔ from your year end fiscal statements for the fiscal year reported in this questionnaire. Fund activity should be reflected in your "Statement of Changes in Entity Capital" or "Statement of Changes in Fund Balances." Assets are found on the Balance Sheet for the fiscal year reported and for the previous fiscal year.

Funds: See Item ③ of this Section, INCOME - OTHER FUNDS, for definitions of the funds requested.

Income: Transfer the figures from Item ③, boxes ____ through ____ as appropriate, entering the total from box ____ into box ____.

Expenses: Transfer the total figure from box ____ into box ____ and allocate that amount to the appropriate funds. Items ⑤ and ⑥ above are intended to reflect expenses by functional activity without regard to the fund from which they were financed. Item ⑧ below is intended to reflect the use of resources from various funds in order to more fully complete the picture of your organization's fiscal activity for that year.

Surplus/(Deficit): This is the difference between Total Income and Total Expenses. (Subtract box ____ from box ____.) If the difference is a negative figure (i.e., a deficit), enclose it in parentheses.

Fund Balances (Beginning of Year): For those organizations which do not follow fund accounting, this is equivalent to the "accumulated surplus or deficit at the beginning of the fiscal year" figure in your financial statements. Other terms used are "Net Worth" or "Entity Capital." "Beginning of Year" figures are the same as those for the previous fiscal year's (End of Year) figures.

Capital Additions and Excess from Current Operations (Transfers or Other Changes in Fund Balances): Two spaces are provided. If included in your financial statement, please report transfers of the excess from current operations or capital additions to current operations or other amounts such as adjustments of prior year's activities and unrealized gains/(losses) on investments carried at market value. Transfers between funds should be reported under the appropriate funds, enclosing the "transfers out" (reduction amounts) in parentheses. Note that such transfers between funds cancel each other out (i.e., have a net effect of zero) in the total figure in Column Ⓐ.

Fund Balances (End of Year): This is the sum/(difference) of the Surplus/(Deficit), Fund Balances (Beginning of Year), and Transfers Between funds (or Other Changes) in each column.

Total Assets: If your organization's financial records and reports are on a cash (not accrual) basis, this does not apply to you. Skip to Item ⑧.

	Ⓐ Total	Ⓑ Operating Fund (Current Unrestricted and Restricted funds)	Ⓒ Plant Fund	Ⓓ Endowment Fund	Ⓔ All Other Funds
Income	$	$	$	$	$
Expenses	$	$	$	$	$
Surplus/(Deficit)	$	$	$	$	$
Fund Balances (Beginning of Year)	$	$	$	$	$
Excess from Current Operations and Capital Additions (Transfers or other changes in Fund Balances	$	$	$	$	$
	$	$	$	$	$
Transfers Between Funds (or other changes in fund balances)	$	$	$	$	$
Fund Balances (End of Year)	$	$	$	$	$
Total Assets (Beginning of Year)	$	$	$	$	$
Total Assets (End of Year)	$	$	$	$	$

⑧ OTHER FINANCIAL INFORMATION

For the purposes of building an economic model for arts organizations, three other pieces of data are very useful if your organization owned its performance/rehearsal facility. (If you did not own this space, SKIP TO SECTION IV.) The "Fixed Assets, Less Accumulated Depreciation" figure should be included on your Balance Sheet. The other two items are probably not found on your year-end statements.

Fixed Assets (End of Year) (less accumulated depreciation ($) $

Total Mortgage Payment (Principal only) For the Year (if facility was owned) $

Estimate of Current Market Value of Physical Plant at end of fiscal year $

Fiscal Year Ending ☐ / /

SECTION IV
(OPTIONAL)
VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

In-kind and donated services and items or funds expended on behalf of an organization by a parent organization constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide services and products to the public. This is especially true for organizations supported by a university or a municipality which provides physical facilities, utilities, regular custodial or professional services, etc. This section represents an effort to account for and value such services and contributions. Some organizations may include some of the items requested below on their financial statements.

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet ALL of the following conditions:

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following items.

① Please complete the following chart on the total number of volunteer staff and the total time they contributed in hours for that fiscal year. Include CETA personnel who were paid directly by another organization. See the instructions in Section II, PERSONNEL, for definitions of the functional areas listed below.

	Number of Volunteer Staff	Total Number of Hours Contributed By Volunteers
Program Services (e.g., performers, teachers)		
Fund Raising		
Management and General		
Ancilliary (concession sales, etc.)		
Total		

② At what hourly rate(s) would you value the time of your volunteer staff?

Type of Volunteer	Rate
	$
	$
	$
	$

③ Please complete the following chart on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution according to the appropriate functional category.

	Total	Program Services	Fund Raising	Management and General	Ancillary
Services of Volunteers	$	$	$	$	$
Donated Facilities and Space, Rental Allowances, Utilities, Maintenance Services, etc.	$	$	$	$	$
Donated Materials	$	$	$	$	$

④ Is any of the information in Items ①, ②, or ③ above reflected in your (audited) financial statement for the fiscal year reported?

☐ Yes ☐ No (Skip to Item ⑥.)

⑤ Which information is included?

⑥ Did you keep (detailed) records on any of this information?

☐ Yes ☐ No (Skip to Message below Item ⑦.)

⑦ On which information?

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided to:

Economic Data Series
Informatics Inc
6011 Executive Boulevard
Rockville, Maryland 20852

NATIONAL
ENDOWMENT
FOR
THE ARTS

WASHINGTON
D.C. 20506

A Federal agency advised by the
National Council on the Arts

ECONOMIC DATA SERIES
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PERFORMING ARTS ORGANIZATIONS

10/3/80

DRAFT

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PERFORMING ARTS ORGANIZATIONS

SECTION I
GENERAL INFORMATION

LABEL

① If the name or address on this label has been changed in any way or is in error, please draw a line through the incorrect portion and enter the correction.

② List the name, title/position, and telephone number of the person responsible for the completion of this questionnaire.

Name:

Title/Position:

Telephone:

ORGANIZATIONAL DESCRIPTION

③ Which of the following best describes your organization in terms of its principal artistic/cultural activity?: (Check only ONE box.)

- ☐ Theatre Company
- ☐ Ballet Company
- ☐ Modern Dance Company
- ☐ Folk/Ethnic Dance Company
- ☐ Musical Theatre Company
- ☐ Opera Company
- ☐ Symphony Orchestra
- ☐ Chamber Music Organization
- ☐ Choral Music Group
- ☐ Jazz Group
- ☐ Performing Arts School (Specify disciplines:) ____________
- ☐ Other Performing Arts Organization (Please describe:) ____________ ____________

④ Which of the following represent the major functions performed by your organization? In the first column, check the ONE box which best describes the primary function; and in the second column, check the boxes which best describe all secondary functions. Note that these functions are, in some cases, subsets of four general functional areas: Production, Distribution, Training, and Services.

Primary Function (Check only ONE.)	Secondary Function (Check ALL that apply.)	
☐	☐	ARTISTIC PRODUCTION: performance, creation, interpretation or production of artistic works.
		DISTRIBUTION OF ARTISTIC WORKS TO THE PUBLIC: mechanisms for bringing the artistic works produced to the intended audience through:
☐	☐	Sponsorship/Presentation: presentation of arts/cultural events exhibitions of art at a central gathering point for the public (e.g., exhibits, performances, films).
☐	☐	Direct Sales/Rental: distribution of artistic works (sales or rentals) through a central facility or by direct mail to the ultimate consumer.
☐	☐	Mass Media Dissemination: direct dissemination of artistic works by means of mass communication mechanisms (e.g., radio/television broadcasts).
		TRAINING AND EDUCATION:
☐	☐	For Artists/Professionals: formally organized programs of instruction for professional development at all educational levels, including apprenticeships.
☐	☐	For The General Public: courses/workshops for the nonprofessional public.
		SERVICES: provision of information, artistic/technical services, and/or resources to constituents.
☐	☐	Funding: provision of financial assistance through grants, awards, scholarships, etc.
☐	☐	Consultation/Technical Assistance: (provided to professionals or the public upon request.)
☐	☐	Space, Equipment, and Materials: provision of work/studio space, library or archive services, technical equipment, etc.
☐	☐	Other Services: (Specify:)

☐-☐☐☐☐☐-☐☐

PERFORMING ARTS ORGANIZATIONS

SECTION I
GENERAL INFORMATION

LABEL

1. If the name or address on this label has been changed in any way or is in error, please draw a line through the incorrect portion and enter the correction.

2. List the name, title/position, and telephone number of the person responsible for the completion of this questionnaire.

Name: ____________________

Title/Position: ____________________

Telephone: ____________________

ORGANIZATIONAL DESCRIPTION

1. Which of the following best describes your organization in terms of its principal artistic/cultural activity?: (Check only ONE box.)

- ☐ Theatre Company
- ☐ Ballet Company
- ☐ Modern Dance Company
- ☐ Folk/Ethnic Dance Company
- ☐ Musical Theatre Company
- ☐ Opera Company
- ☐ Symphony Orchestra
- ☐ Chamber Music Organization
- ☐ Choral Music Group
- ☐ Jazz Group
- ☐ Performing Arts School (Specify disciplines:) ____________________
- ☐ Other Performing Arts Organization (Please describe:) ____________________ ____________________

2. Which of the following represent the major functions performed by your organization? In the first column, check the ONE box which best describes the primary function; and in the second column, check the boxes which best describe all secondary functions. Note that these functions are, in some cases, subsets of four general functional areas: Production, Distribution, Training, and Services.

Primary Function (Check only ONE.)	Secondary Function (Check ALL that apply.)	
☐	☐	ARTISTIC PRODUCTION: performance, creation, interpretation or production of artistic works.
		DISTRIBUTION OF ARTISTIC WORKS TO THE PUBLIC: mechanisms for bringing the artistic works produced to the intended audience through:
☐	☐	Sponsorship/Presentation: presentation of arts/cultural events exhibitions of art at a central gathering point for the public (e.g., exhibits, performances, films).
☐	☐	Direct Sales/Rental: distribution of artistic works (sales or rentals) through a central facility or by direct mail to the ultimate consumer.
☐	☐	Mass Media Dissemination: direct dissemination of artistic works by means of mass communication mechanisms (e.g., radio/television broadcasts).
		TRAINING AND EDUCATION:
☐	☐	For Artists/Professionals: formally organized programs of instruction for professional development at all educational levels, including apprenticeships.
☐	☐	For The General Public: courses/workshops for the nonprofessional public.
		SERVICES: provision of information, artistic/technical services, and/or resources to constituents.
☐	☐	Funding: provision of financial assistance through grants, awards, scholarships, etc.
☐	☐	Consultation/Technical Assistance: (provided to professionals or the public upon request.)
☐	☐	Space, Equipment, and Materials: provision of work/studio space, library or archive services, technical equipment, etc.
☐	☐	Other Services: (Specify:) ____________________

(13.) Is your organization part of a consortia which shares space, materials, or other services?

☐ Yes ☐ No (Skip to Item (15.))

(14.) Please describe briefly the nature of the consortia arrangement.

(15.) Are there any organizations which are subsidiaries, auxiliaries, or affiliates of your organization (i.e., your organization is the "parent"/"sheltering" organization.)?

☐ Yes ☐ No (Skip to Item (17.))

(16.) Please list below the names of the affiliate organizations and indicate whether or not your organization has legal control over each. (If these organizations have their own boards and separate 501(c)(3) tax-exempt status, you do not have legal control.)

Name	Legal Control?	
	Yes	No
	☐	☐
	☐	☐
	☐	☐
	☐	☐
	☐	☐

(17.) Do the data reported in Sections II, III, and IV which follow include any of these affiliates?

☐ Yes ☐ No (Skip to Item (19.))

(18.) Please indicate which data.

ACCOUNTING/RECORDKEEPING

(19.) Does your organization have a bookkeeper or accountant?

☐ Yes ☐ No

(20.) Does your organization follow fund accounting? (Fund accounting is an accounting system that divides accounts into separate groupings that reflect the various restrictions imposed on the use of assets and that indicate how those assets were utilized for their intended purposes.)

☐ Yes ☐ No

(21.) On what basis are your books and financial records kept?

☐ Cash

☐ Modified Cash/Modified Accrual

☐ Accrual

(22.) What is the ending date of your last fiscal year?. . . . . Month Day Year

NOTE: PLEASE REPORT ALL INFORMATION IN THIS QUESTIONNAIRE ON THE BASIS OF THE ABOVE FISCAL YEAR AND ENTER THIS DATE IN THE UPPER RIGHT CORNER OF EACH PAGE WHICH FOLLOWS.

TO HELP US UNDERSTAND AND VERIFY THE INFORMATION PROVIDED IN THIS QUESTIONNAIRE, WOULD YOU PLEASE SEND A COPY OF YOUR YEAR-END STATEMENT (AUDITED, IF AVAILABLE) AND A COPY OF YOUR IRS FORM 990 (IF APPLICABLE TO YOUR ORGANIZATION).

Fiscal Year Ending / /

SECTION II

OPERATIONAL INFORMATION

PERFORMANCES/PRODUCTIONS

1. Please complete the following chart on the numbers of performances, income and tickets sold or attendance for the fiscal year reported by types of live performances, according to the instructions and definitions which follow. Each category is meant to be mutually exclusive so that the numbers of performances and income can be totalled without double counting. If any performance fits into more than one category, place it in the category which most accurately describes it. (Exclude any electronic media performances or educational activities such as master classes, workshops, or lecture-performances from this chart.)

Performance Categories: This chart categorizes performances by who is performing: either your organization's own performing artists (BY YOUR ORGANIZATION'S PERSONNEL) or other performing artists or groups who are sponsored by your organization (IMPRESARIO/BOOKED-IN). If you sponsor an outside group at a performance that also includes your own performing artists, count that as a performance by your own organization.

IMPRESARIO/BOOKED-IN EVENTS are those events for which you have no involvement in the artistic/production aspects, but which are under your organization's sponsorship and for which you provide space and such services as box office functions, publicity, etc.

SPECIAL NOTE: This chart is designed for performing groups (i.e., those who employ performing artists) rather than those who almost exclusively sponsor other performing groups or individuals. If your organization is primarily a sponsor, be sure that you have checked the appropriate box in Section I, Item 4. In this case, since we are interested in the more detailed description of your performance activities, please complete the top section of the chart (BY YOUR ORGANIZATION'S PERSONNEL) for the groups that you sponsored rather than the lower section (BOOKED-IN).

Performance Location: The second level of categorization on the chart is by location of performance (either at HOME/IN-RESIDENCE or ON TOUR):

- Home/In-Residence: Include all performances given in the home metropolitan area or in home theatres. For theatre groups, include all performances "in-residence." Also include local run-out performances.
- Tour: Include all other performances outside the home metropolitan area that are not specifically included above.

The third and fourth levels of categorization are by type of performance and by type of income from those performances.

Type of Performance (REMINDER: Each performance is to be reported in only one category.)

- Subscription Series: Total number of individual performances for all subscription series combined utilizing any or all of your organization's artistic personnel, for which this organization sold tickets. Include summer series, pop series, etc.
- School/Youth: Total number of performances to school or youth groups including any done either for free or on a subscription basis.
- Other Paid: All other performances for which you had ticket sales or received partial or full payment from a third party.
- Free or Donation Requested Performances: Total number of performances for which no admission was charged, no fee was received, or for which a suggested donation price was requested but not required.

Type of Income:

- Subscription Ticket Sales, Single Ticket Sales, Ticket Sales: Income from tickets sold for performances arranged by your organization and for which your organization handled ticket sales.
- Third Party Payments: Income from contract fees and "grants or allocations where services were required" from a third party. Include payments from both private and public/government sources.

Number of Performances: Do not double count performances. For example, if a free or donation requested performance is given for a school group, include that on the school/youth line, not under free/donation requested. Enter the total number of performances for each category. Do not separate them out by type of income.

Income Amounts: Total receipts, excluding any admissions taxes from either ticket sales or third party payments for each type of performance. Show resold tickets as single ticket sales. Organizations that sell memberships that include tickets to performances should show the value of the ticket portion of the membership fee in this section. For Gala or Opening Night performances, include the income in this section only if you consider it "earned income." Otherwise, include the income under support income and report the performance as "free" or "donation requested."

(NOTE: For impresario/booked-in performances, fill in the gross income, related expenses and net income. Exclude income from rentals and subleases of a hall owned, operated, or controlled by your organization. This should be reported in box ____.)

Number of Tickets/Seats Sold or Attendance: The columns have been shaded to make them mutually exclusive categories. The 'Attendance' category is for performances that are either free or for which your organization did not sell the tickets. An estimate is acceptable. Should a performance include both ticketed attendance and non-ticketed attendance, report the tickets sold figure in box ____. Subtract that figure from the total attendance to that performance and enter the net/non-paid attendance figure in box ____. For subscriptions, multiply the number of series tickets sold by the number of performances included in the series (e.g., 100 subscriptions for 5 performances = 500 tickets).

Fiscal Year Ending [/ /]

1. PERFORMANCES BY YOUR ORGANIZATION'S PERSONNEL

		Number of Performances	Income	Number of Tickets/Seats Sold	Attendance
Home/In-Residence					
SUBSCRIPTION SERIES	Subscription Ticket Sales		$		
	Single Ticket Sales		$		
SCHOOL/ YOUTH			$	▨	
OTHER PAID	Ticket Sales		$		▨
	Third Party Payment		$		
FREE/DONATION REQUESTED					
TOTAL HOME/ IN-RESIDENCE	Ticket Sales		$		
	Third Party Payments		$		
Tour					
SCHOOL/YOUTH			$		
ALL OTHER TOUR			$		
TOTAL TOUR			$		

IMPRESARIO/BOOKED-IN PERFORMANCES

			(Net)	
All Impresario/Booked-In (Gross Income: $	Expenses: $		$	
TOTAL			$	

2. How many different programs/concerts/productions were presented during the fiscal year reported? (For dance, give the number of works in the active repertory.) . . . . [ ] Total Productions

3. How many new productions/works were created/mounted/staged and presented during that year? . . . . [ ] New Productions

4. If your organization sold the tickets to your performances during that year, what was the range of ticket prices (excluding admissions taxes) from lowest to highest? (Show the normal low price excluding free admissions and specially discounted tickets, such as student or subscriber discounts, and the normal high price, excluding special situations such as galas or benefits.)

Normal Ticket Price Range: $ ______ (Low) to $ ______ (High)

5. Which of the following types of discounted tickets were available to your performances? (Check ALL that apply.)

☐ Senior Citizen
☐ Student
☐ Children
☐ Military
☐ Other, Please specify:) [ ]

Fiscal Year Ending: __/__/__

FILM, RECORDING AND ELECTRONIC MEDIA ACTIVITIES

(6.) What was the total number of films produced in which your organization participated during that year? . . . . ☐ Films

(7.) What was the total number of recording sessions in which your organization participated? . . . . ☐ Recording Sessions

(8.) What was the total number of radio/television concerts or productions taped and released? . . . . ☐ Radio/Television Productions

(9.) Did your organization actually produce and/or distribute any of these media products (as indicated in Items (6.), (7.) and (8.) above)?. . . . ☐ Yes ☐ No (Skip to Item (11.))

(10.) Please indicate below the number of each type of media product produced and/or distributed by your own organization during that fiscal year.

	Number Produced	Number Distributed (Sale or rental)
Films		
Videotapes (TV)		
Audio Recordings (disk or tape)		
Other (Specify):		

EDUCATIONAL AND OTHER ARTISTIC ACTIVITIES

(11.) Did your organization offer a formal regularly scheduled educational program for which tuition was charged (i.e., a school)? . . . . ☐ Yes ☐ No (Skip to Item (15.))

(12.) How many courses did you offer during that year? (Count multiple sections or repetitions of a course as separate courses.) . . . . ☐ Courses

(13.) What was the total course enrollment? (Count the same student enrolled in two courses as two students.) . . . . ☐ Course Enrollment

(14.) What was the range of tuition fees per course? . . . .

High $

Low $

(15.) Did your organization offer/present any other education programs or activities such as workshops, master classes, demonstrations or lecture performances or other community service activities? (Include youth/training orchestras, theatres, and ballet troupes.) . . . . ☐ Yes ☐ No (Skip to Item (17.))

(16.) How many such programs were offered at home and on tour, and what was the total attendance? (Use the definitions in Item (1.) for 'at home' and 'on tour.' Estimates are acceptable.)

	Number of Courses/Programs	Total Attendance	Cannot Estimate Attendance
At Home			☐
On Tour			☐

Fiscal Year Ending / /

The following chart lists many of the more common positions found in performing arts organizations by these functional areas and should be used as a guide in completing the remaining items in this section.

If you are having difficulty categorizing any of your personnel, please call (800) ________ and one of our staff will assist you in completing this section.

POSITIONS FOUND IN PERFORMING ARTS ORGANIZATIONS

<table>
<tr><th>Program Services</th><th>Dance</th><th>Orchestra/Music</th><th>Opera/
Musical Theatre</th><th>Theatre</th></tr>
<tr><td>Performing Artists (those who appear on stage)</td><td>Dancers
Musicians (Instrumentalists)</td><td>All regular and extra orchestra/ choral personnel</td><td>Singers, Dancers
Musicians (Instrumentalists)</td><td>Actors</td></tr>
<tr><td></td><td>Conductor(s)</td><td>Regular Conductor
Music Director
Principal Guest Conductor
Resident Conductor
Assoc./Asst. Conductor</td><td>Conductor(s)</td><td></td></tr>
<tr><td>Other Artistic Personnel</td><td>Artistic Director
Choreographer(s)
Composer(s)
Lighting Designer(s)
Costume Designer(s)
Set Designer(s)</td><td>Composer(s)/Arranger(s)</td><td>Director(s)
Librettist(s)
Set Designer(s)
Lighting Designer(s)
Costume Designer(s)
Composer(s)
Choreographer(s)</td><td>Artistic/Producing Director
Assoc. Artistic Director
Production Manager
Literary Manager
Casting Director
Director(s) (Other)
Set Designer(s)
Lighting Designer(s)
Costume Designer(s)
Playwright(s)</td></tr>
<tr><td>Production/ Technical Personnel</td><td>Stage Manager
Wardrobe
Make-up
Master Electrician
Stage Crew</td><td>Librarian
Personnel Manager
Staff Stage Manager
Stage Crew</td><td>Technical Director
Stage Manager
Wardrobe
Make-up
Stage Crew
Scene Shop
Carpenters
Electricians</td><td>Technical Director
Prop Construction Supervisor
Scene Shop Supervisor
Costume Shop Supervisor
Master Carpenter
Master Electrician
Wardrobe Master
Sound Engineer
Stage Crew</td></tr>
<tr><td>Publicity/Marketing/ Public Relations/ Audience Development Personnel</td><td colspan="4">← Marketing Director, Public Relations Officer, Publicity Director } and staff
Promotion Director
Audience Development Director
Subscription Director →</td></tr>
<tr><td>House/Box Office</td><td colspan="4">← Box Office Manager, House Manager } and staff
Maintenance, Janitorial, Custodial } Personnel →</td></tr>
<tr><td>Other Program Services Personnel</td><td colspan="4">← Instructors
Teachers
and other staff associated with other artistic activities →</td></tr>
<tr><td>Management and General/ Administrative Personnel</td><td colspan="4">← Managing Director, General Director, Business Manager, General Manager } and staff →</td></tr>
<tr><td>Fund Raising/ Development Personnel</td><td colspan="4">← Development Director, Fund Raiser } and staff →</td></tr>
</table>

Insert

Fiscal Year Ending / /

17. In the space provided below, please describe briefly any other artistic activities (sponsorship of a festival of live performances, rental of performance space, etc.) in which your organization was involved during that year. (Exclude such things as program sales, concessions, T-shirt sales, etc.)

MEMBERSHIP/PATRONAGE

18. Did you have a membership/patronage program for raising funds (i.e., different categories of contributors to your organization) during that year? ☐ Yes ☐ No (Skip to 'Personnel' Section below.)

19. In the chart below, specify for that year the categories of membership, the number of members for each category, and the fee charged and, if applicable, any portion of that fee which was tax deductible (i.e., considered contribution).

Type of Member/Patron	Number of Memberships	Membership Fee	Tax Deductible Portion (if any)
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$

PERSONNEL

The detailed personnel information requested below is essential for understanding the employment situation of performing artists and the resources needed to produce artistic output. This personnel section is divided into two major personnel categories: Performing Artists and Other Non-Performing Personnel.

Additionally, we are asking that these personnel be allocated according to the time they spent during the fiscal year reported, into three broad functional areas. These three areas are parallel to categories which appear later in Section III under expenses and also relate to functional areas of expenses as reported on the IRS Form 990. These functional areas are defined below.

Functional Areas

Program Services: Those activities conducted by the organization on which its tax-exempt status was based (or would have been based if this organization was not a tax-exempt, private organization). Included are performances/productions, education and training, and any other artistic activities you described in Item 17 above.

Management and General: This relates to the overall management and administrative functioning of the organization. The direct supervision of fund raising, or program areas above, should be excluded here and allocated to those functions.

Development and Fund Raising: The effort extended and the related cost of soliciting contributions and grants.

SPECIAL NOTE: A special chart detailing types of personnel in each of these areas by art form has been included as an insert with this Questionnaire.

Fiscal Year Ending [/ /]

PERFORMING ARTISTS

This category includes all performers who usually participate on stage with your troupe/company/orchestra, etc. as well as "supporting" performers who accompany and/or supplement the on-stage activities of your own performers.

Separate figures are requested for these personnel according to the payment arrangements they worked under. These arrangements are defined as follows:

Seasonal/Full Time: those employed full time and paid for the entire season (or year-round), paid either on salary or on a weekly basis.

Part of the Season/Part-Time: those employed less than full time and paid on a weekly basis.

Jobbed-In/Per Service/Per Performance: those employed less than full time and paid on a per service, per performance or per production basis. Include "guest stars" in this category (those who are not regular members of your troupe, company, or orchestra, etc. to whom you pay a premium fee for their performance in your productions, concerts, programs). (Exclude artists who appear as part of an impresario/booked-in event.)

(NOTE: These categories are intended to be mutually exclusive. If any one artist was paid for part of the year on both a part-time/weekly basis and per service basis, place that artist in the per service category. Likewise, if any one artist worked under a union agreement for one performance and not under a contract for another performance, place that artist in the non-union category.)

Volunteers: include only those who received no payment for performances during the year. If you paid an artist for some performances and not for others, include that artist in the part time or per-service category, as appropriate.

⑳ Please complete the chart on the opposite page for these categories on each of the following items:

Performers Paid Weekly

Number of Performing Artists: total number of performers employed during that fiscal year.

Minimum Weekly Salary: the minimum weekly amount paid for a performance week.

Number of Performing Artists at Minimum: total number of performers during that year who were paid at the minimum rate.

Total Number Paid Work Weeks: sum of all paid work weeks during that year for all salaried/paid weekly performers.

Total Number of Contributed Weeks: total number of work weeks voluntarily contributed by these performers during that year.

Total Compensation: Include all salaries and wages, per diems, vacation pay, overtime, extra services, electronic media guarantees, payroll taxes and fringe benefits, such as health and workmen's compensation, insurances, unemployment compensation, pension fund obligations and any perquisites.

Jobbed-in Performers

Minimum Scale Per Service/Performance: minimum compensation paid per service/performance to jobbed-in, per-service performers.

Total Number of Paid Services/Performances: sum of all paid services/performances for that fiscal year for all jobbed-in personnel.

Volunteer Performers

Total Number of Contributed Weeks: sum of all work weeks contributed by volunteer performers during that year.

㉑ Benefits: Please report the amount of the total compensation figures for performing artists in box ___ which represents benefits to those personnel.

"Benefits" include employer's share of payroll taxes and FICA, health insurance, workmen's compensation, unemployment compensation, pension fund, and any perquisites.

If your records do not show benefits separately and you cannot specify the amount of the total which represents benefits, please check the box.

㉒ Per Diems/Transportation: If possible, please report the amount of the total compensation figures for performing artists in box ___, which represent per diems and any transportation/travel expenses paid/reimbursed to those personnel.

If your records do not show such items separately and you cannot specify this amount, please check the box below.

㉓ Total Number of Performance Weeks: The number of weeks during the fiscal year reported in which at least one performance was given.

Fiscal Year Ending ___/___/___

⑳ PERFORMING ARTISTS

	Number of Performing Artists	Minimum Weekly Salary	Number of Performing Artists At Minimum	Total Number Paid Weeks	Total Number Contributed Weeks	Total Compensation
Seasonal/Full Time (Salaried or Paid Weekly)		$				$
Part of the Season/ Part Time (Paid Weekly)		$				$
					Total	$ *

	Number of Performing Artists	Minimum Scale Per Service/ Performance	Number of Performing Artists At Minimum	Total Number Paid Services/ Per-performances	Total Number Contributed Weeks	Total Compensation
Jobbed-In/Per Service Per Performance						$ *
Volunteers						

*These figures will be included later in Section III, Item ⑤ as instructed there.

㉑ What amount of the total compensation figure in box ___ above represents benefits paid to salaried/paid weekly performing personnel? . . . . . . $

☐ Cannot Specify

㉒ What amount of the total compensation figure in box ___ above represents per diems and travel expense reimbursements to these personnel? . . . . $

☐ Cannot Specify

㉓ What was the total number of performance weeks (in which at least one performance was given) during that fiscal year? . . . . ___ Performance Weeks

Fiscal Year Ending: ___/___/___

NUMBER OF NON-PERFORMING PERSONNEL AND EXPENSES

(24.) Please complete the chart on the opposite page for the fiscal year reported on numbers of employees, per service/fee-for-service personnel, and volunteers, and on compensation paid to those personnel for each of the categories listed as instructed below. Refer back to the chart insert for staff positions included in each category.

Number of Employees/Full and Part Time: Those staff paid directly by your organization during the fiscal year reported, whose earnings were reported to the Internal Revenue Service on a W-2 Statement. Place full time employees who spent all their time in only one area in the full time column. Place full time employees who worked in two or more areas, as one part time employee in each functional area in which they worked. Place all part time, part-of-the-year, and temporary employees (e.g., interns and CETA employees paid by your organization) in the part time column in the appropriate area.

Employee Expenses: Report gross earnings, including payments for annual and sick leave, overtime, employee's share of FICA, and other renumeration of a payment nature. Include any payroll taxes and fringe benefits (employer's share of FICA, retirement fund contributions, health insurance, unemployment insurance, and any other benefits.)

Number of Per Service/Fee-For-Service/Personnel and Total Expenses: Those individuals hired on a per service basis to supplement the work of the professional staff, for whom no benefits were paid and no payroll taxes withheld, and whose earnings may have been reported to the Internal Revenue Service on Form 1099. Report the total number of persons hired on this basis during the fiscal year reported and the total payments (including per diem and associated overhead) and/or honoraria received by them. (NOTE: Contracted nonperforming services with outside firms (i.e., not individuals or performing groups) are to be excluded here and reported later in Section III.)

Volunteers: Report the total number of volunteers (full or part time) who worked in each of the areas listed during the fiscal year reported.

(25.) BENEFITS: If possible, please indicate the amount of the total employee expense figure in box ___ which represents benefits paid to these employees.

"Benefits" include employer's share of payroll taxes and FICA, health insurance, workmen's compensation, unemployment compensation, pension fund, and any perquisites.

If your records do not show benefits separately and you cannot specify the amount of the total which represents the benefits, please check the "Cannot Specify" box.

(26.) PER DIEM/TRAVEL: If applicable, please indicate the amount of the total employee expense figure in box ___, which represents per diem and travel expense reimbursements to employees.

NOTE: If the total expense figure does not include per diem/travel, check the "Not Applicable" box. If the figure does include per diem/travel but you cannot separate this figure out from your records, please check the "Cannot Specify" box.

(27.) WAGE AND SALARY RATES: Please complete the chart on the opposite page on the number of all full time full season employees paid by your organization, excluding performing personnel, during that year whose annual salaries fell into each of the ranges specified. The appropriate range is determined by the gross earnings figure which would have been reported on a W-2 Statement.

Fiscal Year Ending [/ /]

(24.) NUMBER OF NON-PERFORMING PERSONNEL AND EXPENSES

Program Services	Number of Employees: Full Time	Number of Employees: Part Time	Employee Expenses	Number of Per Service (Fee-for-Service) Personnel	Per Service Personnel Expense	Number of Volunteers
Non-Performing Artists/Production/Technical			$		$	
Publicity/Marketing/Audience Development/Public Relations and House/Box Office			$		$	
Other Program Service Personnel (Specify types:) ☐ ☐			$		$	
Total Program Service			$ *	▨	$ *	
Management and General/Administrative			$ *		$ *	
Fund Raising/Development			$ *		$ *	
TOTAL			$ *		$ *	

*These figures will be combined in various ways to supply the personnel expense figures required in Section III, Item (5.)

(25.) What amount of the total employee expense figure in box ___ represents the employer's share of payroll taxes and benefits? . . . . $

☐ Cannot Specify

(26.) What amount of the total employee expense figure in box ___ represents per diems and travel expense reimbursements to employees? . . $

☐ Not Applicable

☐ Cannot Specify

(27.) WAGES AND SALARY RATES OF FULL TIME/FULL SEASON EMPLOYEES (EXCLUDING PERFORMING PERSONNEL)

Under $5,000	$5,000-$9,999	$10,000 - $14,999	$15,000 - $19,999	$20,000 - $24,999	$25,000 - $30,000	Over $30,000

Fiscal Year Ending ☐ / /

SECTION III

FINANCIAL INFORMATION

In this section, we are seeking information on your income sources and expenses for current operations. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest dollar. Enclose any negative figure (i.e., loss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in the upper right corner of each page.

INCOME

① EARNED INCOME: All income received through direct ticket sales to the general public or from other public and private entities as payment for the provision of services by your organization. Include all contact fees, allocations, and grants for which specific services were required (usually via payment from a third party). A grant or contract to mount a specific production is included here. (Exclude income received for use by the organization for general operating purposes, which is to be reported under SUPPORT INCOME.)

Performance Income: Transfer the income figures from the chart in Item ① of Section II as instructed below. (Refer to that Section for definitions of 'AT HOME', 'ON TOUR' and 'IMPRESARIO'.)

Section II	Section III
Transfer box	to box ,
box	to box ,
box	to box ,
box	to box ,
and box	to box .

Electronic Media/Royalty Income: Separate figures are requested by medium for income received from direct fees (i.e., from reimbursements for taping/recording/filming sessions, initial sale of broadcast rights), from royalties, residuals and from distribution (sale or rental) of media products.

Educational Activities Income: Separate figures are requested by type of educational activity ('formal' versus 'informal' as defined in Section II, Items ⑪ through ⑯), by location ('AT HOME' and 'ON TOUR' as defined in Section II, Items ① and ⑩), and by nature of payment as defined below.

Tuition Fees: total receipts from fees paid directly to your organization by participants in your educational programs.

Third Party Payments: total receipts from contracts and purchases of specific services, via third party funding.

Other Artistic Activities Income: Enter total income received from all other artistic activities as described in Section II, Item ⑩ (Exclude income from activities defined below under Other Earned Income.)

Other Earned Income

Advertising Income: Total receipts from sale of advertising space, etc.

Concessions: Total receipts from the sale of food, beverages, and other miscellaneous articles, excluding any retail sales taxes, and any amounts resulting from fund raising activities.

Investment Income: Income from investments and savings accounts, including all dividends, interest, realized gains/(losses) on the sale of any investments and proceeds from the sale of non-capitalized assets.

Other: Enter any other income which was viewed as "Earned" rather than "Support", and specify the source(s) of the income. Include such things as any portion of membership fees which was considered earned.

Fiscal Year Ending [/ /]

INCOME

① EARNED INCOME

Performances	Ticket Sales	Third Party Payments
At Home/In Residence	$	$
On Tour		$
Impresario/Booked-in (Net)	$	

Total Performance Income (Add boxes ____ through ____.) $

Electronic Media	Direct Fees	Royalties, Residuals Subsidiary Rights
Television/Radio	$	$
Audio/Recordings	$	$
Films	$	$
Subsequent Stage Productions		$
Sale/Rental of Media Products	$	

Total Electronic Media Income (Add boxes ____ through ____.) $

Education	Tuition Fees	Third Party Payments
Formal Schools/Training Programs	$	$
Workshop/Master Classes/Artists-in-School, etc. At Home	$	$
On Tour	$	$

Total Education Income (Add boxes ____ through ____.) $

Other Artistic Activities (from activities specified in Section II, Item ⑩) $

Other Earned Income	
Advertising	$
Concessions	$
Investments	$
Other (Specify:) ____	$

Total Other Earned Income (Add boxes ___ through ___.) $

TOTAL EARNED INCOME (Add boxes ___, ___, ___, ___, ___, ___, and ___.) $

Fiscal Year Ending / /

② SUPPORT INCOME: All income received as support for general operating purposes from public and private sources, in the form of contributions, tax subsidies, fund raising activity receipts, allotments from parent organizations, and grants and allocations for which no specific services were required. Exclude any contributions of in-kind services, facilities, space or materials which are to be recorded where appropriate in Item ⑤

Private Grants and Contributions

Individuals: Total contributions from individuals including family and individual trust funds and any portion of subscriptions or membership fees (non-corporate) which were considered tax deductible.

Business: Total contributions from corporations, proprietorships, company foundations, etc.

Private Foundations: Local and national foundations to which an application/proposal for funds is usually submitted.

United Arts Campaigns: Income from outside fund raising organizations and federated fund raising drives.

Fund Raising Events: Receipts (including sale of T-shirts, etc.) from special fund raising events sponsored by your organization or any affiliated support group (such as a women's auxiliary).

Parent Organization Appropriation or Allotment: Cash payment from "parent" or other supporting institution for general operations. Payments for specific services should be included under EARNED INCOME.

Government Grants and Contributions: All grants received for general support from any government source. A listing of possible government sources is included below in Item ③ Grants or allocations with services required and contract fees should be included above under EARNED INCOME.

③ INCOME BY SOURCE: Please complete the following chart by indicating the total amount of income (either earned or support) received during that fiscal year from each of the sources listed. Instead of asking for amounts from each source for each income item, we ask that you indicate the total amount your organization received from each of these sources. Income from these sources may include, but is not necessarily restricted to, the following:

- EARNED INCOME: All third party payment figures, boxes ___, ___, and ___.
- SUPPORT INCOME: All non-individual contributions, boxes ___, ___, ___, ___, ___, and ___.

Fiscal Year Ending / /

② SUPPORT INCOME

Private Grants and Contributions

Individual Contributions	$
Membership (if considered support)	$
Business and Corporate Foundation Grants	$
Private Foundations	$
United Arts Campaigns	$
Fund Raising Events, Guilds, (Women's) Auxiliaries Gross: $ Expenses: $ Net:	$
Other (Specify:)	$
Total Private Grants and Contributions (Add boxes ___ through ___.)	$
Parent Organization Appropriation or Allotment	$
Government Grants and Contributions	$
TOTAL SUPPORT INCOME (Add boxes ___, ___, and ___.)	$
TOTAL OPERATING INCOME (Add boxes ___ and ___.)	$

③ INCOME BY SOURCE

PRIVATE	Total Amount Received	PUBLIC	Total Amount Received
Business Corporate Foundation	$	NEA	$
Private Foundations	$	CETA (cash payments you receive to pay any CETA employees)	$
Other (Specify, e.g., university:)	$	State Sources (Include State Arts Agencies.)	$
		Public Colleges or Universities	$
		Local and Regional Government Sources	$
		Local School Boards	$
		Other (Specify:)	$

Fiscal Year Ending ___/___/___

EXPENSES

(4.) ALLOCATION OF EXPENSES BY FUNCTION

Please complete the chart on the opposite page which categorizes expenses by functional areas which are defined below. This chart is very similar in format to Part III ("Allocation of Expenses by Function") of the current IRS Form 990, a report required by IRS from most nonprofit organizations. The Form 990 Reference Sheet which accompanied this questionnaire, provides instructions for translating comparable items from that form and should facilitate the completion of this chart. Additionally, this chart and the one below it (Item (6.), ALLOCATION OF PROGRAM EXPENSES) are designed to be compatible with the optional "Statement of Activity" recommended by the accounting profession.

Functional Areas: If your organization did not follow a functional method of accounting for the fiscal year reported, report total expenses incurred for each line item in Column (A) (TOTAL) and, using any reasonable method, allocate that total into the applicable functional areas in Columns (B), (C) and (D) as described below.

Program Services (Column (B)): all activities conducted by your organization on which its tax exempt status is based. Examples of these activities are found below in Item (5.), ALLOCATION OF PROGRAM EXPENSES.

Fund Raising (Column (C)): all costs associated with soliciting contributions, gifts, grants, etc. Expenses incurred for special fund raising events which were reported in box ___ under SUPPORT INCOME are to be excluded here.

Management and General (Column (D)): all costs related to the overall management and functioning of the organization. Any direct supervision of fund raising or program activities should be reported in those areas as appropriate. Exclude any expenses which were netted out earlier in calculating net income figures.

Line Item Definitions (Paid Expenses

Personnel: Transfer the appropriate personnel expense figures found in Section II,as instructed below, into this chart. Note that some figures must be combined, while others may be transferred directly:

From Section II to Section III

Item (20.), boxes ___ and ___ + Item (24.), boxes ___ and ___ = (A) Total, box ___

Item (20.), boxes ___ and ___ + Item (24.), boxes ___ and ___ = (B) Program Services, box ___

Item (24.), boxes ___ and ___ = (C) Fund Raising, box ___

Item (24.), boxes ___ and ___ = (D) Management and General, box ___

NOTE: Payments to guest artists for "booked-in/impresario" performances are not to be included as a personnel expense, but are to be reported in Section II, Item (1.) where "Impresario/Booked-In" income and related expenses are reported. (Exclude these expenses from this chart.)

Occupancy: Total payments for space, heat, light, power, water, contracted janitorial or maintenance services, and supplies and equipment, excluding wages and salaries of employees. Include such items as rent/facility lease, mortgage (interest, real estate taxes and insurance), utilities and maintenance.

All Other Expenses: Total of all other expense line items not accounted for above, such as professional fees (legal, audit), office/program equipment and supplies, interest and other carrying charges on non-mortgage loans, printing and postage, telephone, travel (not previously included as personnel expenses), depreciation, etc.

Value of In-Kind Contributions: In-kind and donated services and items or funds expended on behalf of an organization by another organization constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide services and products to the public. This is especially true for those supported by a university or a municipality which provides utilities, regular custodial or professional services, etc. This section represents an effort to account for and value such services and contributions. Some organizations may include some of the items requested below on their financial statements.

In the chart on the opposite page, please attempt to value these contributions using any reasonable method. The following criteria are used by accountants in determining in-kind contributions to be included on an audited financial statement. They may be helpful to you.

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Services of Volunteers: Be sure to include those volunteer staff accounted for in Section II, Items (20.) and (24.)

Donated Facilities, Space and Materials: Be sure to include contributions from other organizations as indicated in Section I, Item (12.)

(5.) ALLOCATION OF PROGRAM SERVICE EXPENSES (NON-PERSONNEL):

Please complete the section on the opposite page on allocation of expenses by areas of program activity. Along with the operational information provided in Section II on program/ production related activities, these expense figures help to present a useful economic picture of the services you provide to your membership and to the public.

Allocate, to the extent possible, the Program Services Expense figures in box ___ and box ___ (or transfer from your records) to the expenses incurred for each of the 3 program areas specified. (Refer to Section II for what is included under each area.) Note that under 'Performance/Production', you are asked to specify the five most significant expense items and lump together the remainder in the sixth space.

Fiscal Year Ending ☐ / /

EXPENSES

4. ALLOCATION BY FUNCTION

	A Total	B Program Services*	C Fund Raising	D Management and General
Paid Expenses				
Personnel	$	$	$	$
Occupancy	$	$	$	$
All Other Expenses	$	$	$	$
TOTAL EXPENSES	$	$	$	$
Value of In-Kind Contributions				
Services of Volunteers	$	$	$	$
Donated Facilities and Space, Rental Allowances, Utilities, Maintenance Services, etc.	$	$	$	$
Donated Materials	$	$	$	$

*The non-personnel expense figures in boxes __ and __ are to be allocated in Item 5. below as indicated.

5. ALLOCATION OF PROGRAM SERVICE EXPENSES (NON-PERSONNEL)

	Performances/Production	Education	Other Program
Total	$	$	$

(Specify:)

	$
	$
	$
	$
	$
All Other	$

Fiscal Year Ending / /

OTHER FINANCIAL INFORMATION

FUND BALANCES (SURPLUS/(DEFICITS)

5. What was your Current Year Operating Surplus/(Deficit) for that fiscal year (your Total Income - Total Expenses)? (Subtract box ___ from box ___.) . $ Surplus/(Deficit)

6. Complete the following from your financial statements. If you follow fund accounting, complete column (A). Otherwise, complete column (B). (If you do not have financial statements for the fiscal year reported and do not understand this item, please call 800/_______ and one of our staff will assist you.)

(A) Fund Accounting		(B) All Others	
FUND BALANCE (Beginning of Year)	$	ACCUMULATED SURPLUS/(DEFICIT) (Beginning of Year)	$
TRANSFERS IN	$	ANY EXTRAORDINARY ADDITIONS	$
TRANSFERS OUT	$	ANY EXTRAORDINARY SUBTRACTIONS (Expenses)	$
FUND BALANCE (End of Year)	$	ACCUMULATED SURPLUS/(DEFICIT) (End of Year)	$

ENDOWMENT FUND

7. Did your organization have an endowment fund? (Endowment Fund: All assets provided under a stipulation by the donor(s) that they be invested, and that only the Investment Income be used, for general or for specified purposes, until a specified time or occurrence of a specified event, or in perpetuity. Income to the endowment fund includes grants or contributions specifically for endowment. Dividend and interest income from investments held in the endowment fund should be reported under Investment Income for the operating fund in box ___.) . . . . ☐ Yes ☐ No (Skip to Item 9.)

8. Please specify the total income received for (or contributions to) the Endowment Fund during the fiscal year reported. . . . . $ Total Income

BALANCE SHEET

9. Complete this chart only if your records are kept on an accrual or a modified accrual basis. Otherwise, go to the note below.

	Beginning of Year	End of Year
Total Assets (All Funds)	$	$
Total Assets (All Restricted Funds)	$	$
Total Assets (Endowment Fund)	$	$
Total Liabilities	$	$

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided to:

Economic Data Series
Informatics Inc
6011 Executive Boulevard
Rockville, Maryland 20852

NATIONAL
ENDOWMENT
FOR
THE ARTS

WASHINGTON
D.C. 20506

A Federal agency advised by the
National Council on the Arts

ECONOMIC DATA SERIES QUESTIONNAIRE

ARTS AND CULTURAL ORGANIZATIONS

10/3/80

DRAFT

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ARTS AND CULTURAL ORGANIZATIONS

SECTION I
GENERAL INFORMATION

LABEL

(1.) If the name or address on this label has been changed in any way or is in error, please draw a line through the incorrect portion and enter the correction.

(2.) List the name, title/position and telephone number of the person responsible for the completion of this questionnaire.

Name:

Title/Position:

Telephone Number:

ORGANIZATIONAL DESCRIPTION

(3.) Which of the following best describes your organization in terms of its principal artistic/cultural purpose? (Check only ONE box.)

- ☐ Performance Facility
- ☐ Gallery/Exhibition Space
- ☐ Fair/Festival Sponsor
- ☐ Media Center
- ☐ Radio/Television Broadcasting Organization
- ☐ Arts/Cultural Center (multipurpose)
- ☐ School/Studio
- ☐ Artists' Cooperative/Collaborative
- ☐ Library/Archive
- ☐ Other (Please describe:)

4. Please check below all the artistic desciplines/activities in which your organization is involved. (Check ALL that apply.)

Dance
- ☐ ballet
- ☐ ethnic/folk/jazz
- ☐ modern

Music
- ☐ band (do not include jazz or popular)
- ☐ chamber
- ☐ choral
- ☐ contemporary (include experimental, electronic)
- ☐ ethnic/folk
- ☐ jazz
- ☐ popular (include rock)
- ☐ solo/recital
- ☐ symphonic
- ☐ opera

Theatre
- ☐ theatre - general (include classical, contemporary, experimental)
- ☐ mime
- ☐ musical theatre
- ☐ puppet
- ☐ theatre for young audiences

Visual Arts
- ☐ conceptual art
- ☐ environmental art
- ☐ graphics
- ☐ inter-media
- ☐ painting
- ☐ performance art
- ☐ sculpture
- ☐ photography

Media Arts
- ☐ film
- ☐ radio
- ☐ television
- ☐ video (include holography)
- ☐ audio (include disks and tapes)

Other
- ☐ crafts - general
- ☐ folk arts
- ☐ literature
- ☐ architecture/design/planning
- ☐ Other (Specify:) ____________

5. Which of the following represent the major functions performed by your organization? In the first column, check the ONE box which best describes the primary function; and in the second column, check the boxes which best describe all secondary functions. Note that these functions are, in some cases, subsets of four general functional areas: Production, Distribution, Training, and Services.

Primary Function (Check only ONE.)	Secondary Function (Check ALL that apply.)	
☐	☐	**ARTISTIC PRODUCTION:** performance, creation, interpretation or production of artistic works.
		DISTRIBUTION OF ARTISTIC WORKS TO THE PUBLIC: mechanisms for bringing the artistic works produced to the intended audience through:
☐	☐	Sponsorship/Presentation: presentation of arts/cultural events exhibitions of art at a central gathering point for the public (e.g., exhibits, performances, films).
☐	☐	Direct Sales/Rental: distribution of artistic works (sales or rentals) through a central facility or by direct mail to the ultimate consumer.
☐	☐	Mass Media Dissemination: direct dissemination of artistic works by means of mass communication mechanisms (e.g., radio/television broadcasts).
		TRAINING AND EDUCATION:
☐	☐	For Artists/Professionals: formally organized programs of instruction for professional development at all educational levels, including apprenticeships
☐	☐	For The General Public: courses/workshops for the nonprofessional public.
☐	☐	**SERVICES:** provision of information, artistic/technical services, and/or resources to constituents.
☐	☐	Research: investigations designed to provide specific instructions of interest to the museum field.
☐	☐	Funding: provision of financial assistance through grants, awards, scholarships, etc.
☐	☐	Consultation/Technical Assistance: (provided to professionals or the public upon request.)
☐	☐	Space, Equipment, and Materials: provision of work/studio space, library or archive services, technical equipment, etc.
☐	☐	Other Services (Specify:) ____________

(6.) Is your cultural/artistic program designed primarily to meet the needs of a specialized audience?

☐ Yes ☐ No (Skip to Item (8.))

(7.) Please indicate by checking the appropriate box which audience is primarily served. (Check only one box.)

☐ Children/Youth
☐ Minority Group(s) (Specify:) ________
☐ Other (Specify:) ________

(8.) In what year did your organization begin operation or first open to the public? (e.g., your year of founding or year of original charter, whichever is earlier) . . . . . . ☐☐☐☐ Year of Founding

ORGANIZATIONAL RELATIONSHIPS

(9.) Which of the following best describes your organization's governing authority?

Private Nonprofit	Public	Other
☐ College/University	☐ College/University	☐ Private Individual
☐ Arts Organization	☐ Municipal/County Government	☐ Industrial/Commercial For-profit Organization
☐ Other (Specify:) ________	☐ State Government	☐ Other (Specify:) ________
	☐ Federal Government	

STOP: Remainder of questionnaire does not apply. Please return this questionnaire in the prepaid envelope provided. Thank you for your participation.

(10.) Is your organization under the auspices of a parent or sheltering organization?

☐ Yes ☐ No (Skip to Item (12.))

(11.) What is the name of that organization?

____
Name of Parent Organization

(12.) Please check the appropriate box indicating the ownership of each type of asset listed.

Your Organization	Parent or Other Organization	
☐	☐	Land
☐	☐	Buildings
☐	☐	Collections
☐	☐	Other Assets (Specify:) ________

(13.) Please indicate below by checking the appropriate box which of the following are provided to your organization by another organization, either for payment or free of charge (as an in-kind contribution). (Include CETA employees who are paid directly by that organization.)

For Payment	Free Of Charge (In-Kind)*	
		Space:
☐	☐	Office/Administrative
☐	☐	Performance/Technical Program/Production (including storage and rehearsal space)
☐	☐	Utilities
☐	☐	Maintenance
☐	☐	Telephone
		Supplies and Equipment:
☐	☐	Office/Administrative
☐	☐	Performance/Technical Program/Production (including vehicles)
☐	☐	Salaries/Wages/Benefits: (Specify types of staff:) ________
☐	☐	Other (Specify:) ________

*Be sure to include these contributions in Section IV, VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE AND MATERIALS.

⑭ Is your organization part of a consortia which shares space, materials, or other services?

☐ Yes ☐ No (Skip to Item ⑯)

⑮ Please describe briefly the nature of the consortia arrangement.

☐

⑯ Are there any organizations which are subsidiaries, auxiliaries, or affiliates of your organization (i.e., your organization is the "parent"/"sheltering" organization.)?

☐ Yes ☐ No (Skip to Item ⑱)

⑰ Please list below the names of the affiliate organizations and indicate whether or not your organization has legal control over each. (If these organizations have their own boards and separate 501(c)(3) tax-exempt status, you do not have legal control.)

Name	Legal Control? Yes	Legal Control? No
	☐	☐
	☐	☐
	☐	☐
	☐	☐
	☐	☐

⑱ Do the data reported in Sections II, III, and IV which follow include any of these affiliates?

☐ Yes ☐ No (Skip to Item ⑳)

⑲ Please indicate which data.

☐

ACCOUNTING/RECORDKEEPING

⑳ Does your organization have a bookkeeper or accountant?

☐ Yes ☐ No

㉑ Does your organization follow fund accounting? (Fund accounting is an accounting system that divides accounts into separate groupings that reflect the various restrictions imposed on the use of assets and that indicate how those assets were utilized for their intended purposes.)

☐ Yes ☐ No

㉒ On what basis are your books and financial records kept?

☐ Cash

☐ Modified Cash/Modified Accrual

☐ Accrual

㉓ What is the ending date of your last fiscal year?. . . . . Month Day Year

NOTE: PLEASE REPORT ALL INFORMATION IN THIS QUESTIONNAIRE ON THE BASIS OF THE ABOVE FISCAL YEAR AND ENTER THIS DATE IN THE UPPER RIGHT CORNER OF EACH PAGE WHICH FOLLOWS.

TO HELP US UNDERSTAND AND VERIFY THE INFORMATION PROVIDED IN THIS QUESTIONNAIRE, WOULD YOU PLEASE SEND A COPY OF YOUR YEAR-END STATEMENT (AUDITED, IF AVAILABLE) AND A COPY OF YOUR IRS FORM 990 (IF APPLICABLE TO YOUR ORGANIZATION).

Fiscal Year Ending ☐ / /

SECTION II

OPERATIONAL INFORMATION

This section is divided into artistic/cultural activities for which associated income information is requested in Section III under EARNED INCOME. These activities have been organized into separate parts which are arranged according to type and are listed below. Please read through the questions and charts under each part heading. If none of the activities described applied to your organization during the fiscal year reported, please check the box below the heading and then check the appropriate box indicating whether or not you have been involved in these activities in the past 3 years, and skip to the next part. If certain individual items within that part did not apply to you, simply leave that item/box blank and complete the others.

ARTISTIC/CULTURAL ACTIVITY AREAS

A. EXHIBITIONS
B. LIVE PERFORMANCES/PRESENTATIONS/MEDIA EVENTS
C. FILM/ELECTRONIC MEDIA APPEARANCES
D. BROADCASTING
E. FESTIVALS/FAIRS/ART SHOWS
F. EDUCATIONAL PROGRAMS
G. LIBRARY/ARCHIVAL ACTIVITIES
H. RESEARCH ACTIVITIES
I. ARTISTIC PRODUCTS: PRODUCTION, SALE, RENTAL
J. GENERAL PUBLIC MEMBERSHIPS/PATRONAGE PROGRAM
K. TECHNICAL/ARTISTIC SERVICES TO THE PUBLIC OR OTHER ORGANIZATIONS
L. ARTISTS' MEMBERSHIPS AND SERVICES
M. PHYSICAL FACILITY
N. OUTREACH/COMMUNITY PROGRAMS
O. OTHER ACTIVITIES

OTHER OPERATIONAL INFORMATION

P. PERSONNEL
Q. WEEKS AND HOURS OF OPERATION

In the questions and charts which follow, if exact figures are not available, please give your best estimate. For prices, give the exact dollar and cent figure, where possible. When ranges are requested, specify the highest price and lowest price charged for that year. Do not use special situations such as galas or benefits for the highest price or specially discounted prices or free admissions as the lowest price.

A. EXHIBITIONS

☐ Did not display in any exhibitions as described below during the fiscal year reported.

☐ Have
☐ Have not
} participated in such activities during the last three years.

(Skip to Part B: LIVE PERFORMANCES/PRESENTATIONS/MEDIA EVENTS.)

① During the fiscal year reported, did you have a permanent collection? ☐ Yes ☐ No (Skip to Item ③)

② What types of works were in that collection?

☐

③ What was the size of your exhibition space?

Indoors: ☐ Square Feet Outdoors: ☐ Acres

④ What was the total number of exhibitions displayed during that year? ☐ Exhibitions Displayed

⑤ How many of these were mounted by your own organization? . . . . . ☐ Exhibitions Mounted

⑥ Was a general admission fee (either fixed or suggested donation) charged to your exhibits during that year? . . . . ☐ Yes ☐ No (Skip to Item ⑧)

⑦ What was the range of general admission fees? (If suggested, answer ⓐ. If fixed, answer ⓑ.)

ⓐ Suggested Donation: $ ☐

ⓑ Admission Price Range: $ ☐ Lowest to $ ☐ Highest

⑧ a. What was the total general attendance (number of visits) to your facilities during the fiscal year reported? (Estimates are acceptable.) . . . . . ☐ Total Attendance

b. How many group admissions were included in this total? . . ☐ Number of Persons Admitted in Groups ☐ Number of Groups

Fiscal Year Ending / /

B. LIVE PERFORMANCES/PRESENTATIONS/MEDIA EVENTS

☐ Did not participate in any live performances/presentations/media events as described below during the fiscal year reported.

☐ Have
☐ Have not } participated in such activities during the last three years.

(Skip to Part C: FILM/ELECTRONIC MEDIA APPEARANCES)

⑨ What was the total number of programs/concerts/productions presented by your organization during the fiscal year reported? (Show the total number of different concerts, bills, programs, screenings, or productions presented by the organization. For music, show the number of different programs performed, counting a pair of concerts as one bill or program. For opera and theatre, show the number of productions mounted, counting a pair of one-acts as one bill or program. For dance, show the number of different works in the active repertory. For other presentations, show the number of different programs.) . . . . ☐ Total Productions

⑩ Of these, how many were new productions created/mounted/staged/produced and presented by your organization during that year? . . . . ☐ New Productions

⑪ NUMBER OF EVENTS/ATTENDANCE/TICKETS SOLD

Please complete the following chart on the number of performances/presentations/media events during the fiscal year reported, and attendance/tickets sold to those events as instructed below. Each category is meant to be mutually exclusive so that totals can be calculated without double counting. If any event fits into more than one category, place it in the one which most accurately describes it. Exclude any appearances on electronic media which were produced by another organization or educational activity such as master classes/workshops/lectures or lecture-performances.

The chart is separated into those events in which your own artistic personnel (PERFORMANCES BY YOUR ORGANIZATION) and those events sponsored by your organization in which outside artists or groups performed (IMPRESARIO/BOOKED-IN). If you sponsor an outside group at an event that also includes your own artists, do not count it as an impresario event.

The first category is further separated by location:

In-Home Metropolitan Area: Include all performances/events given in the home metropolitan area or in home theatres. For theatre groups, or others with more than one "home," include all performances "in residence." Also include all local "run out performances/events" which are not considered as OUTREACH ACTIVITIES (see Part N).

On Tour: Include all other performances/events outside the home metropolitan area that are not specifically included above.

The information requested in the chart includes:

- Number of Performances/Events: Total number of events presented during the fiscal year reported in each category.
- Attendance: The number of persons who attended the events included in each category. Estimates are acceptable. If you cannot estimate the attendance, check the box below the heading "Cannot Estimate Attendance."
- Number of Tickets Sold: The total number of tickets sold to the events included in each category. Include voucher tickets. For subscriptions, multiply the number of series tickets by the number of events in the series (e.g., 100 subscriptions for 5 performances equals 500 tickets).

PERFORMANCES BY YOUR ORGANIZATION	Number of Events	Attendance	(Cannot Estimate Attendance)	Number of Tickets Sold
In Home Metropolitan Area				
School/Youth Group			☐	
All Other			☐	
On Tour				
All			☐	
IMPRESARIO/BOOKED-IN				
All			☐	
TOTAL				

Fiscal Year Ending ☐ / /

12. If your organization sold the tickets to these events, what was the range of ticket prices from lowest to highest? (Show the normal low price, excluding free admissions and specially discounted tickets, and the normal high price excluding special situations such as galas or benefits.)

Normal Ticket Price Range: $ ____ (Low) to $ ____ (High)

13. Which of the following types of discounted tickets were available to these events? (Check all that apply.)

☐ Subscription
☐ Senior Citizen
☐ Student
☐ Children
☐ Military
☐ Other (Specify): ____

C. FILM/ELECTRONIC MEDIA APPEARANCES

(NOTE: Broadcasting organizations - See Part D: BROADCASTING; and Producers of Media Products - See Part I: ARTISTIC PRODUCTS: PRODUCTION, SALE, RENTAL).

☐ Did not appear on film or electronic media during the fiscal year reported.

☐ Have
☐ Have not
} appeared on film or electronic media during the last three years.

(Skip to Part D: BROADCASTING.)

14. What was the total number of films produced in which your organization appeared? . . . . ____ Films

15. What was the total number of recording sessions in which your organization participated? . . . . ____ Recording Sessions

16. What was the total number of radio/television productions/shows taped and released in which your organization appeared? . . . . ____ Radio/Television Productions

D. BROADCASTING

☐ Did not broadcast during the fiscal year reported.

☐ Have
☐ Have not
} broadcast during the last three years.

(Skip to Part E: FESTIVALS/FAIRS/ART SHOWS.)

17. During the fiscal year reported, for how many weeks was your organization broadcasting on the air? . . . . ____ Weeks

18. On which media? (Check all that apply.)

☐ Radio
☐ Television (noncable)
☐ Cable Television

19. On the average, for how many hours per week did your organization broadcast during that year? . . . . ____ Hours

20. Of these hours, how many per week were produced directly by your organization as opposed to being supplied by outside sources? . . . . ____ Hours

21. What was the estimated size of your broadcast audience? . . . . ____ Audience Size

Fiscal Year Ending / /

E. FESTIVALS/FAIRS/ART SHOWS
(NOTE: A festival, fair or art show is defined as a periodic season or program of arts events.)

☐ Did not sponsor, co-sponsor or participate in any festivals, fairs, art shows during the fiscal year reported.

☐ Have
☐ Have not
} sponsored, co-sponsored or participated in such activities during the last three years.

(Skip to Part F: EDUCATIONAL PROGRAMS.)

(22.) Did your organization participate, during that year, as an exhibitor in a festival/fair/art show? . . . . ☐ Yes ☐ No (Skip to Item (24.))

(23.) What was the nature of your participation in these events? (Describe the types of activities/exhibitions involved.)

(24.) Did your organization sponsor or co-sponsor a festival/fair/art show? . . ☐ Yes ☐ No (Skip to Part F: EDUCATIONAL PROGRAMS.)

(25.) For the festivals sponsored or co-sponsored by your organization during the fiscal year reported, which of the following activities were included? (Check all that apply.)

☐ Performances
☐ Visual Arts Exhibits
☐ Crafts
☐ Folk Arts
☐ Media Arts
☐ Other (Please describe:)

(26.) Please complete the following chart on the numbers of exhibitions, exhibitor fees, general attendance by the public, and admission prices (public), if any.

Total Number of Festivals	Total Number of Exhibitors	Exhibitor Fees	Total General Attendance (Public) Free	Total General Attendance (Public) Paid	General Admission Price Range
	(Group)	$ (Per Group)			$ (highest)
	(Individual)	$ (Per Individual)			$ (lowest)

F. EDUCATIONAL PROGRAMS

☐ Did not offer any educational programs during the fiscal year reported.

☐ Have
☐ Have not
} offered any educational programs during the last three years.

(Skip to Part G: LIBRARY/ARCHIVAL ACTIVITIES.)

(27.) During the fiscal year reported, did your organization have any formal arrangements with any accredited educational institutions to teach courses within their curriculae? . . . . ☐ Yes ☐ No (Skip to Item (29.))

(28.) With how many institutions? . . . . Accredited Institutions

(29.) Did your organization offer a formal regularly scheduled educational program for which tuition was charged (i.e., a school)? . . . . ☐ Yes ☐ No (Skip to Item (33.))

Fiscal Year Ending ☐ / /

30. How many courses did you offer during that year? (Count multiple sections or repetitions of a course as separate courses.) . . . . ☐ Courses

31. What was the total course enrollment? (Count the same student enrolled in two courses as two students.) . . . . ☐ Course Enrollment

32. What was the range of tuition fees per course? . . . .

	Tuition
High	$
Low	$

33. Did your organization offer a formally planned educational program (such as an internship or apprentice program) specifically designed to train artists or professional personnel? . . . . ☐ Yes ☐ No (Skip to Item (35.))

34. How many persons were enrolled? . . . . ☐ Intern/Apprentice Enrollment

35. Did your organization offer/present any other educational programs/activities (such as workshops, lectures, master classes, demonstrations or lecture performances) during that year? . . . . ☐ Yes ☐ No (Skip to Part G: LIBRARY/ARCHIVAL ACTIVITIES.)

36. How many such programs were offered at home and on tour, and what was the total attendance? (Use the definitions in Part B for "at home" and "on tour." Estimates are acceptable for attendance.)

	Number of Educational Programs	Total Attendance	Cannot Estimate Attendance
At Home			☐
On Tour			☐

G. LIBRARY/ARCHIVAL ACTIVITIES
(NOTE: A library/archive is defined as a catalogued collection of publications, materials, artistic works maintained with the services (paid or unpaid) of a trained librarian.)

☐ Did not maintain a library or archive during the fiscal year reported.

☐ Have
☐ Have not
} maintained a library or archive during the last three years.

(Skip to Part H: RESEARCH ACTIVITIES.)

37. What types of materials/artistic works were in this library/archive?

☐

38. Were any of these materials available:

(a) for lending/borrowing? ☐ Yes (Skip to Part H.) ☐ No

(b) for rental? ☐ Yes ☐ No (Skip to Part H.)

39. Please complete the following on rental rates by specifying the type of material available for rent, the rental rate and the unit on which the rate was based.

Type of Material	Rental Rate	
	$	per
	$	per
	$	per

Fiscal Year Ending ☐ / /

H. RESEARCH ACTIVITIES

(NOTE: Formal research projects are investigative projects carefully designed, executed, and reported to provide specific information needed by the staff, and whose outcome would be of interest to the field.)

☐ Did not engage in formal research projects during the fiscal year reported.

☐ Have
☐ Have not
} engaged in formal research projects during the last three years.

(Skip to Part I: ARTISTIC PRODUCTS: PRODUCTION, SALE, RENTAL.)

(40.) Was research the primary function of your organization during that year? . . ☐ Yes ☐ No, but we were engaged in one or more research projects.

I. ARTISTIC PRODUCTS: PRODUCTION, SALE, RENTAL

☐ Did not produce, sell, or rent any artistic products during the fiscal year reported.

☐ Have
☐ Have not
}. produced, sold or rented artistic products during the last three years.

(Skip to Part J: GENERAL PUBLIC MEMBERSHIPS/PATRONAGE PROGRAM.)

(41.) Please complete the following chart on types and numbers of different products produced, sold, rented, or for which you received royalties or residuals during that fiscal year. The chart is subdivided into print, video, audio, visual, and other media.

Type of Product	Total Number of Different Titles	Total Number of Copies Printed/ Made/ Produced	Total Number of Copies Sold	Of Copies Sold, Check Whether Produced by: Your Organization	Others	Total Number of Copies Available For Rent	Of Copies Rented, Check Whether Produced by: Your Organization	Others	Check Royaltie Residua Receive
PRINT:									
Books				☐	☐		☐	☐	☐
Periodicals				☐	☐		☐	☐	☐
VIDEO:									
Films				☐	☐		☐	☐	☐
videotapes/ Videoworks				☐	☐		☐	☐	☐
AUDIO:									
Records				☐	☐		☐	☐	☐
Tapes				☐	☐		☐	☐	☐
OBJECTS:									
Photographs				☐	☐		☐	☐	☐
Graphics				☐	☐		☐	☐	☐
		Total Number Made	Total Number Sold			Total Number Available for Rent			
Paintings				☐	☐		☐	☐	☐
Sculptures				☐	☐		☐	☐	☐
Crafts				☐	☐		☐	☐	☐
OTHER (Specify:)				☐	☐		☐	☐	☐

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J. GENERAL PUBLIC MEMBERSHIPS/PATRONAGE PROGRAMS

☐ Did not have any patronage program nor offer any general public memberships during the fiscal year reported.

☐ Have
☐ Have not
} offered memberships to the general public or a patronage program during the last three years.

(Skip to Part K: TECHNICAL/ARTISTIC SERVICES TO THE PUBLIC OR OTHER ORGANIZATIONS.)

(42.) Please complete the following chart on memberships by listing the types of general public memberships which were offered during the fiscal year reported by your organization (corporate, family, individual, etc.), the number of members, the membership for each type and any portion of the membership which was considered a tax deductible contribution.

Type of Membership (Specify)	Number of Memberships	Membership Fee	Tax Deductible Portion, If Any
		$	$
		$	$
		$	$
		$	$
		$	$

K. TECHNICAL/ARTISTIC SERVICES TO THE PUBLIC OR OTHER ORGANIZATIONS

(NOTE: This section excludes activities covered in Part L: ARTISTS' MEMBERSHIPS AND SERVICES and rental or sublease of space or equipment in Part M: PHYSICAL FACILITY.)

☐ Did not provide any technical or artistic services to either the public or to other organizations during the fiscal year reported.

☐ Have
☐ Have not
} provided any technical/artistic services to the public or to other organizations during the last three years.

(Skip to Part L: ARTISTS' MEMBERSHIPS AND SERVICES.)

(43.) Please describe the nature of such services in the space provided below. (Examples: consultation, architectural studies, appraisals.)

(44.) Did you receive any income from the provision of these services?. . . . . ☐ Yes ☐ No

L. ARTISTS' MEMBERSHIPS AND SERVICES

(NOTE: Such memberships/services consist of fees paid by artistic professionals to the organization in return for services rendered, such as membership income from artists at a visual arts center or an artists' cooperative.)

☐ Did not offer any artists' memberships and services during the fiscal year reported.

☐ Have
☐ Have not
} offered such memberships/services during the last three years.

(Skip to Part M: PHYSICAL FACILITY.)

(45.) Please complete the following chart on artists' memberships and/or cooperative arrangements and rates for the fiscal year reported. Note that both group and individual rates are requested.

	Number of Memberships	Rate Per Time Period
Artistic/Performing Groups	(Group)	$ per (Group)
Individual Artists	(Individual)	$ per (Individual)

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㊻ Please describe briefly any services which were provided to members for the fees specified above, e.g., promotion for artists' showings, sale of artists' works).

㊼ Please describe briefly any other services which were provided to the artistic community (including non-members) during that year.

㊽ Did you provide any grants or scholarships to any artists during that year? ☐ Yes ☐ No (Skip to Part M.)

㊾ To how many artists? . . . . ☐ Artists

M. PHYSICAL FACILITY

☐ Did not own, operate, or control a physical facility (all or part of a building or buildings or grounds) during the fiscal year reported.

☐ Have
☐ Have not
} owned, operated, or controlled a physical facility during the last three years.

(Skip to Part N: OUTREACH/COMMUNITY PROGRAMS.)

㊿ In the list below, please check all the types of space in your facility during that year and whether that space was available for rental or sublease.

	In the Facility	Available for Rent/Sublease
Exhibition Space	☐	☐
Auditorium/Performance Space	☐	☐
Studios	☐	☐
Practice Rooms	☐	☐
Classrooms	☐	☐
Office Space	☐	☐
Public Restaurant/Cafeteria	☐	☐
Public Parking	☐	☐
Book/Sales Shop	☐	☐
Other (Specify:)	☐	☐
	☐	☐
	☐	☐

(51) Did you have available for rent (or provide for use) any technical/artistic equipment, such as video cameras, video editing equipment, dark room equipment, sound or lighting equipment? Exclude installed equipment in an auditorium performance or exhibition space.)

☐ Yes ☐ No (Skip to Part N.)

(52) Please list the types of equipment provided and check whether "available for rent" or "provided without extra charge."

Type of Equipment	Available For Rent	Provided Without Extra Charge
	☐	☐
	☐	☐
	☐	☐
	☐	☐
	☐	☐

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N. OUTREACH/COMMUNITY PROGRAMS

☐ Did not conduct outreach activities or community programs at any sites other than the main physical facility during the fiscal year reported.

☐ Have
☐ Have not
} conducted such activities during the last three years.

(Skip to Part O: OTHER ACTIVITIES.)

(53) At how many other sites were such programs conducted? (If you maintain exhibitions or stage sets in mobile units such as trailers or trucks, count each vehicle or group of vehicles which travel together as one site.) . . . . . . ☐ Sites

(54) Which of the following activities were offered at these sites? (Check all that apply.)

Exhibitions

Live Performances

Media Events/Broadcasts

Lectures/Other Educational Offerings

Other (Specify:) ☐

O. OTHER ACTIVITIES

(55) Please describe briefly any other artistic and/or income producing activities in which your organization was involved during that year.

P. PERSONNEL

Please complete the charts on the opposite page on employees, fee-for-service/contract personnel, and volunteers for each functional area listed, according to the following instructions and definitional criteria.

Employees: those receiving wages or salaries whose earnings were reported to the Internal Revenue Service on a W-2 Statement.

Number of Employees/Full and Part Time: Place full time employees who spent all their time in one functional area only in the full time column. Place full time employees who work in two or more functional areas as one part time employee in each functional area in which they work. Place all part time and part-of-the year (seasonal) employees in the part time column in the appropriate functional areas.

Paid and In-Kind/(Unpaid) Hours Per Week: Give the total number of hours worked per week, on a regular basis, by all employees in each functional area during that fiscal year. Paid and unpaid hours are asked for in order to reflect the real time required for the proper functioning of the organization.

Employee Expenses: Report gross earnings, including payments for annual and sick leave, overtime, employee's share of FICA, and other remuneration of a payment nature. Exclude any payroll taxes and fringe benefits (employer's share of FICA, retirement fund contributions, health insurance, unemployment insurance, and any other benefits).

Fee-for-Service/Contract Staff: Those individuals hired on a contract basis to supplement the work of the artistic/professional staff, during that fiscal year, for whom no benefits were paid and no payroll taxes were withheld, and whose payments may have been reported to the Internal Revenue Service on Form 1099.

Number of Contracted Staff and Total Expense: Report the total number of persons hired on this basis during the fiscal year reported and the total payments and/or honoraria received by them. (NOTE: Contracted services with outside firms (i.e., not individuals) are to be excluded here and reported later in Section III.)

Volunteers: Those whose services are an essential part of the organization's efforts, and if not donated, would be performed by paid staff. CETA workers whose wages are not paid directly by your organization should be included here.

Number of Volunteers and Number of Hours: Report the total number of persons who worked as volunteers for your organization during the fiscal year reported. If available, indicate in the appropriate column the total number of hours contributed by these persons. If it is not possible to estimate these hours, check the box indicating this.

Functional Area: Please allocate personnel according to the time spent during the fiscal year in the following functional areas. (These are parallel to categories which appear later in Section III and relate to functional areas of expenses as recommended by the accounting profession under the latest accounting guidelines and as reported on the IRS form 990.)

Management and General Administration: the overall management and functioning of the organization. The direct supervision of program services or fund raising should be allocated to those functional areas.

Fund Raising: the effort expended and the cost of soliciting contributions and grants.

Program Services: those activities conducted by the organization on which its tax-exempt status is based (or would be based if this organization is not a tax-exempt private organization). These are the activities defined in Parts A through O, excluding M (PHYSICAL FACILITIES).

Ancillary: If you have any employees who work on operations designed to serve the public and provide revenue for the organization including, but not limited to, public parking, public restaurant/cafeteria, book/sales shop, and concession stands, include them here.

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(56.)

EMPLOYEES

	Number of Employees		Total Number of Paid Hours Per Week	Total Number of In-Kind (Unpaid) Hours Per Week	Total Employee Expenses for The Year
	Full Time	Part Time			
Management and General Administration					$ *
Fund Raising					$ *
Program Services					$ *
				Total Employee Expense	$ *
Ancillary					$ **

*The expense figures reported here should match those reported in Section III, boxes __ and __.

**The expense figures for ancillary personnel should match those reported in Section III, box __.

(57.)

	FEE-FOR-SERVICE/ CONTRACTED STAFF		VOLUNTEERS		
	Number of People With Whom Contracted	Total Expenses	Number of Volunteers	Number of Hours Per Year***	Cannot Estimate Number of Hours
Management and General Administration		$ *			
Fund Raising		$ *			
Program Services		$ *			
Total		$ *			
Ancillary		$ **			

*The expenses reported here should match those reported in Section III, item 5. , boxes __ __, __, and __.

**The expenses reported here should match those reported in Section III, box __ .

***The volunteered time reported here should match those reported in Section IV.

(58.) WAGE AND SALARY RATES

Please complete the chart below by placing all full time employees paid by your organization during that year into the category in which the greater portion of their time was spent, and by entering the number of full time employees whose annual salaries fell into each of the ranges specified. The appropriate range is determined by the gross earnings figure which would have been reported on a W-2 Statement.

Under $5,000	$5,000 - $9,999	$10,000 - $14,999	$15,000 - $19,999	$20,000 - $24,999	$25,000 - $30,000	Over 30,000

Q: WEEKS AND HOURS OF OPERATION

(59.) How many weeks during the fiscal year was your organization in operation? (Answer according to the category which best describes your organization.)

o Non-performing Organizations With a Physical Facility (e.g., visual, media and other arts center, library, archive, gallery)

a. Number of weeks open to the public or your membership . . . . ☐ Weeks

b. Average number of hours open per week . . . . ☐ Hours

o Performing/Presenting Organizations (e.g., performing arts group, festival sponsor, performance facility)

c. Number of weeks in rehearsal/preparation . . . . ☐ Rehearsal Weeks

d. Number of weeks in performance/presentation of events (in which at least one event occurred). . . . . ☐ Performance Weeks

o All Other Organizations

e. Number of weeks in operation . . . . ☐ Weeks

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SECTION III

FINANCIAL INFORMATION

In this section, we are seeking information on your types and sources of income and expenses. We also need some balance sheet and other financial data. Please complete all items which apply to your organization. If an item does not apply, simply leave it blank. Round all figures to the nearest dollar. Enclose any negative figure (i.e., loss/deficit) in parentheses. Please respond to the items in this section with reference to the fiscal year indicated in the upper right corner of each page.

NOTE: Valuation of the contribution of in-kind/volunteer services, space, and materials is included in Section IV. This includes funds expended on behalf of the museum or services provided by other organizations such as a municipality or a university. Only the appropriation (monetary payment) should be included below in box ____. For example, if your museum is part of a university which maintains your facilities in addition to allocating funds for your operations, the cost of the maintenance and utilities should be included in Section IV.

OPERATING INCOME

Include all income for current operations whether restricted or unrestricted. Income designated for endowment, plant (land, building and equipment), collection or other nonoperating funds are requested in Item ③, after Operating Income. (These are the other restricted "funds" in "fund accounting".)

① EARNED INCOME: All income received directly from the public or as a result of a contract, a grant or an allocation "with services required" (usually a payment from a third party) that are to be provided by your organization. A grant to mount a specific exhibition or present a specific performance, would be included here. Grants or allocations received for general operating purposes are to be reported under SUPPORT INCOME.

Note that you are asked to record in Column Ⓐ earned income amounts received directly from the recipient, and in Column Ⓑ those that are received via third party payment under contract, etc.

The types of earned income which appear on the opposite page are related to the artistic/cultural activities previously described in Section II, Parts Ⓐ through Ⓞ. To assist you in refering back to that section, each income category is followed by brackets containing a reference as to which Part and which Items from that section are covered.

Other types of Earned Income are defined below.

Investment Income: Income from investments and savings accounts. Include all unrestricted dividends, interest; realized gain/(loss) on the sale of any investments not held as endowment; and proceeds from the sale of non-capitalized assets.

Ancillary (Profit Making) Income: Non-artistic earned income, including all receipts, excluding any taxes, resulting from the operation of parking lots, book/sale shops, public restaurants/cafeterias, concession stands, etc.

In order to match the reporting format on IRS Form 990 and to be able to accommodate those museums that can only provide a net figure because of a franchise arrangement (i.e., the service is provided by an "outside" organization which turns over any profit to the organization), we ask that those who do have gross figures indicate here the gross income, the related expenses, and the net income figures for these activities. Be sure to exclude these expenses later from Item ⑤. Include here the personnel expenses reported in boxes ___ and ___ of Section II in addition to "cost of sales" (i.e., cost of inventory sold). NOTE: Income received from special fund raising events or from (women's) auxiliaries should be included in box ___.

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INCOME - OPERATING FUND

① EARNED INCOME

	A Received Directly From The Public	B Received Via Contract or Grant/Allocation With Services Required
Exhibitions (excluding any admissions taxes) [A: ① - ⑧]	$	$
Performances/Presentations/Media Events (excluding any admissions taxes) [B: ⑪]		
School/Youth Performances/Events		$
Other At Home	$	$
On Tour		$
Impresario/Booked-In/Sponsored	$	$
Broadcasts/Electronic Media and Film Appearances	$	
(Fee for Taping/Filming/Recording Sessions. Exclude Royalties, Rights, Residuals to be included below.) [C: ⑭ - ⑯, D: ⑰ - ㉑]		$
Festival Sponsorship (Exhibitor Fees and General Admissions) [E: ㉖]	$	$
Educational Activities [F: ㉗ - ㊱]		
Tuition	$	$
Other Educational Programs	$	$
Research Activities [H: ㊶]		$
Product Income (from sale or rental of artistic products (excluding any retail sales taxes) [G: ㊴ , I: ㊷]	$	$
Royalty, Residuals, Subsidiary or Broadcast Rights, Licenses. [B: 9 - ⑫, C: ⑭ - ⑯, D: ⑰ - ㉑, I: ㊷]	$	
Public Membership (Patronage) (if considered earned income excluding any portion that is for tickets to a performance, concert, event, etc.) [J: ㊸]	$	
Artists' Memberships/Cooperative Fees [L: ㊻]	$	
Services Income (fees from services rendered to the general public, other organizations or individuals and/or your artistic membership) [K: ㊹ - ㊺, L: ㊼ - ㊽]	$	$
Income from Rental or Sublease of Space (owned, operated or controlled by your organization) or Equipment [M: (51) - (52)]	$	$
Outreach/Community Programs [N: (53) - (54)]	$	$
Other Artistic Activities [O: (55)]	$	$
Investment Income	$	
Advertising Income	$	
Ancillary Income Gross: $ Expenses: $ Net:	$	
Other Earned Income (Specify:)	$	$
TOTAL EARNED INCOME	$	$

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② SUPPORT INCOME: All income received as support for general operating purposes whether restricted or unrestricted from public and private sources, in the form of contributions, tax subsidies, fund raising activity receipts, allotments from parent organizations, and grants and allocations for which no specific services were required. Exclude any contributions of in-kind services, facilities, space or materials which are to be recorded where appropriate in Section IV. Contributions designated for building, endowment and other non-operaring funds should be reported under Item ③ below, INCOME - OTHER FUNDS.

Private Grants and Contributions

Individuals: Contributions from individuals received for general operations. Include donated admissions (donations received at the door) if considered support. Exclude any individual contributions received from a united arts fund raising campaign.

Membership: Include any portion of (or all) income received from members that is considered support.

United Arts Campaign: Income from outside fund raising organizations and federated fund raising drives.

Fund Raising Events, Guilds, (Women's) Auxiliaries: As with ancillary activities income above, we ask that you fill in the gross income, relate expenses, and net income figures. Examples of these events are gala benefits, balls, or openings.

Parent Organization Appropriation or Allotment: Cash payment from "parent" or other supporting institution for general operations. Payments for specific services should be included under EARNED INCOME.

Government Grants and Contributions: All grants received for general support from any government source. A listing of possible government sources is included below in Item ④. Grants or allocations with services required and contract fees should be included above under EARNED INCOME.

③ INCOME - OTHER FUNDS: In order to obtain a complete picture of all financial activity, we ask you to complete the following on all income received by other funds during the fiscal year specified, excluding any amounts reported above in Items ① and ② under OPERATING FUND. If you do not have any non-operating restricted funds, skip to Item ④, Income by Source. The figures reported should match the bottom line income figures on an (audited) Statement of Activity or Statement of Income, Revenue, Expenses and Changes in Fund Balances. The figure in box _____ should match the TOTAL INCOME figure on IRS Form 990.

If your organization does not follow fund accounting, report in the appropriate box any income restricted by the donor specifically for the endowment, the physical plant, etc.

Endowment Fund: All assets provided under a stipulation by the donor(s) that they be invested, and that only the investment income be used, for general or for specified purposes, until a specified time or occurrence of a specified event, or in perpetuity. Income to the endowment fund includes grants or contributions specifically for endowment. Dividend and interest income from investments held in the endowment fund should be reported under Investment Income for the operating fund in boxes ____ or ____. Please report any income for board- or management-designated funds that are administered as endowments under the operating fund where appropriate.

Plant Fund (Land, Buildings and Equipment Fund, Capital Fund): Used to accumulate the net investment in fixed assets (excluding the collection) and to account for the unexpended resources contributed by third parties specifically for acquiring or constructing such assets.

Other Funds: Please indicate the name of any funds included here.

④ INCOME BY SOURCE: Please complete this chart on income by source. This chart represents a transposition of the total organizational income from above. Both private and public institutions provide Earned as well as Support Income and many give to endowment or plant funds. Instead of asking for a breakout by each source below for each income item, we ask that you identify the total amount your organization received from each of these sources to all funds. Income from these sources may include (but is not necessarily restricted to) the following previous items:

- Earned Income: All items in Column Ⓑ, "Received via contract or grants or allocations. . ."
- Support Income:
  - Membership, if any, from corporations, box ____.
  - Business contributions and corporate foundation grants, box ____.
  - Private Foundations and trusts, box ____.
  - Other private grants and contributions, box ____.
  - Parent organization appropriation or allotment, box ____.
  - Government grants and contributions, box ____.
- Income - Other Funds:
  - Endowment Fund, box ____.
  - Plant Fund, box ____.
  - Other Funds, box ____.

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② SUPPORT INCOME

Private Grants and Contributions

Individual Contributions and Donated Admissions (if considered support)	$
Membership (if considered support)	$
Business and Corporate Foundation Grants	$
Private Foundations and Trusts	$
United Arts Campaigns	$
Fund Raising Events, Guilds, (Women's) Auxiliaries	$
Gross: $ Expenses: $ Net:	$
Other Private Grants and Contributions (Specify:)	$
Total Private Grants and Contributions	$
Parent Organization Appropriation or Allotment	$
Government Grants and Contributions	$
TOTAL SUPPORT INCOME (Add boxes ____, ____, and ____.)	$
TOTAL OPERATING INCOME (Add boxes ____ and ____.)	$

③ INCOME - OTHER FUNDS

Endowment Fund	$
Plant Fund (Land, Building, and Equipment)	$
Other Funds (Specify:)	$
Total Income - Other Funds (Add boxes ____, ____, and ____.)	$
TOTAL ORGANIZATIONAL INCOME (Add boxes ____ and ____.)	$

④ INCOME BY SOURCE

Private Sources

Business (and Corporate Foundations)	$
Private Foundations	$
Private Colleges and Universities	$
Other (Specify:)	
	$
	$

Public Sources

NEA Program Grant	$
NEA Challenge Grant	$
CETA (payments you receive to pay any CETA employees)	$
Other Federal (IMS, NSF, NEH, etc.)	$
State Government Sources (Include State Arts Agencies.)	$
Public Colleges or Universities	$
Local and Regional Government Sources	$
Local School Boards	$

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EXPENSES

⑤ ALLOCATION OF EXPENSES BY FUNCTION

Please complete the chart on the opposite page which categorizes expenses by functional areas which are defined below. Include all funds, whether restricted or unrestricted. This chart is very similar in format to Part III ("Allocation of Expenses by Function") of the current IRS Form 990, a report required by IRS from most nonprofit organizations. The Form 990 Reference Sheet which accompanied this questionnaire, provides instructions for translating comparable items from that form and should facilitate the completion of this chart. Additionally, this chart and the one below it (Item ⑥, ALLOCATION OF PROGRAM EXPENSES) are designed to be compatible with current accounting guidelines recommended by the accounting profession.

Functional Areas: If your organization did not follow a functional method of accounting for the fiscal year reported, report total expenses incurred for each line item in Column Ⓐ (TOTAL) and, using any reasonable method, allocate that total into the applicable functional areas in Columns Ⓑ, Ⓒ and Ⓓ as described below.

Program Services (Column Ⓑ): all activities conducted by your organization on which its tax exempt status is based. These activities are defined in Section II, Parts A - O, excluding Part M.

Fund Raising (Column Ⓒ): all costs associated with soliciting contributions, gifts, grants, etc. Expenses incurred for special fund raising events which were reported in box ____ under SUPPORT INCOME are to be excluded here.

Management and General (Column Ⓓ): all costs related to the overall management and functioning of the organization. Any direct supervision of fund raising or program activities should be reported in those areas as appropriate. Expenses incurred for ancillary activities which were reported in box ____ under EARNED INCOME, are to be excluded here.

Line Item Definitions: As indicated on the Form 990 Reference Sheet, note that this chart requests more detail than the Form 990 for personnel, occupancy and program services and less detail for fund raising and benefits. This alteration in format arises from our need for data to understand the structure, activities, and economics of arts organizaitons.

Personnel:

Employees: Transfer the figures from Section II, Item (56), boxes ____, ____, and ____ into columns Ⓑ, Ⓒ and Ⓓ respectively and the total figure from box ____ into column Ⓐ. Note that these are wage and salary figures only.

Benefits: Enter the total amount for all payroll taxes and fringe benefits in box ____, and allocate them accordingly in columns Ⓑ, Ⓒ, and Ⓓ. Include employer's share of FICA, FUTA, retirement fund contributions, health and unemployment insurance premiums, workmen's compensation, and any other benefits extended to employees. The employee's share of any benefits are to be included above in wages and salaries.

Fee for Service Personnel: Transfer the figures from Section II, Item ㊸ boxes ____, ____, and ____ into Columns Ⓑ, Ⓒ and Ⓓ respectively and the total figure from box ____ into Column Ⓐ. Only those hired to supplement the work of the professional staff are to be included here. Firms hired to perform services (auditing, legal, etc.) should be reported below under professional fees.

Occupancy: Total payments for space, heat, light, power, water, contracted janitorial or maintenance services, and supplies and equipment, excluding wages and salaries of employees.

Mortgage: Include interest, any real estate taxes and mortgage insurance. Exclude mortgage principal.

Other:

Professional Fees: Include any fees not reported above under fee-for-service personnel (e.g., for legal, audit or investment services). Any services which could be provided by individual artists or other professionals outside your organization (e.g., curatorial, archival, production, technical, managerial services) should be reported above as a fee-for-service expense.

Equipment: Include rental fees and costs of maintaining any office or program related equipment in working order. Exclude costs for janitorial/maintenance equipment reported above.

Interest: Include any interest expenses and other carrying charges on loans other than mortgage or construction.

Other: Use these lines to specify other line items found in your financial reports or reported on your Form 990 (e.g., "advertising and promotion"). Five spaces are provided. If your records include more than five items, list the four most significant in the first four spaces and lump the remainder together in the fifth space.

Depreciation: If your organization records depreciation, depletion and similar expenses, enter the totals for the fiscal year reported in the appropriate functional areas.

⑥ ALLOCATION OF PROGRAM EXPENSES: If your records are kept on a functional basis or if your year end financial statements include a "Statement of Functional Expenses," please complete the section on the opposite page on allocation of expenses by areas of program activity. With the operational information provided in Section II on program related activities, these expense figures help to present a useful economic picture of the services you provide to your membership and to the public.

List the names/titles of your programs and allocate, to the extent possible, Total Program Services Expense figure in box ____ (or transfer from your records) the total expenses incurred for each of the program areas you have specified.

Fiscal Year Ending | / / |

EXPENSES
(Include all funds.)

⑤ ALLOCATION BY FUNCTION

	Ⓐ Total	Ⓑ Program Services	Ⓒ Fund Raising	Ⓓ Management and General
Personnel				
Employees	$	$	$	$
Benefits	$	$	$	$
Fee-for-Service	$	$	$	$
Occupancy				
Rent/Facility Lease	$	$	$	$
Utilities	$	$	$	$
Maintenance	$	$	$	$
Mortgage	$	$	$	$
Other Occupancy	$	$	$	$
Miscellaneous				
Professional Fees	$	$	$	$
Equipment	$	$	$	$
Supplies	$	$	$	$
Printing and Postage	$	$	$	$
Telephone	$	$	$	$
Travel	$	$	$	$
Interest	$	$	$	$
Other (Specify:)				
	$	$	$	$
	$	$	$	$
	$	$	$	$
	$	$	$	$
	$	$	$	$
TOTAL (Before Depreciation)	$	$	$	$
Depreciation	$	$	$	$
TOTAL EXPENSES	$	$	$	$

⑥ ALLOCATION OF PROGRAM SERVICE EXPENSES (from box ___.)

Names of Programs (Specify:)	Total expenses
	$
	$
	$
	$
	$
	$
	$
	$

Fiscal Year Ending [/ /]

⑦ SURPLUS/(DEFICIT), FUND BALANCES AND ASSETS (FOR ORGANIZATIONS WHICH FOLLOW FUND ACCOUNTING. If your organization does not follow fund accounting, SKIP TO ITEM ⑧.)

Please complete the following chart on fund balances and assets as defined below. Complete Columns Ⓐ through Ⓔ from your year end fiscal statements for the fiscal year reported in this questionnaire. Fund activity should be reflected in your "Statement of Income/Expenses (and Changes in Fund Balances)." Assets are found on the Balance Sheets for the fiscal year reported and for the previous fiscal year.

Funds: See Item ③ of this Section, INCOME - OTHER FUNDS, for definitions of the funds requested.

Income: Transfer the figures from Item ③, boxes ____ through ____ as appropriate, entering the total from box ____ into box ____.

Expenses: Transfer the total figure from box ____ into box ____ and allocate that amount to the appropriate funds. Items ⑤ and ⑥ above are intended to reflect expenses by functional activity without regard to the fund from which they were financed. This chart is intended to reflect the use of resources from various funds in order to more fully complete the picture of your organization's fiscal activity for that year.

Surplus/(Deficit): This is the difference between Total Income and Total Expenses. (Subtract box ____ from box ____.) If the difference is a negative figure (i.e., a deficit), enclose it in parentheses.

Fund Balances (Beginning of Year): Other terms occasionally used are "Net Worth," or "Entity Capital." "Beginning of Year" figures are the same as those for the previous fiscal year's "End of Year" figures.

Transfers Between Funds (Other changes in Fund Balances): Two spaces are provided. If included in your financial statements, please report amounts such as transfers, adjustments of prior year's activities, and unrealized gains/(losses) on investments carried at market value. Transfers between funds should be reported under the appropriate funds, enclosing the "transfers out" (reduction amounts) in parentheses. Note that such transfers between funds cancel each other out (i.e., have a net effect of zero) in the total figure in Column Ⓐ.

Fund Balances (End of Year): This is the sum/(difference) of the Surplus/(Deficit), Fund Balances (Beginning of Year), and Transfers Between funds (or Other Changes) in each column.

	Ⓐ Total	Ⓑ Operating Fund (Current Unrestricted and Restricted funds)	Ⓒ Plant Fund	Ⓓ Endowment Fund	Ⓔ All Other Funds
Income	$	$	$	$	$
Expenses	$	$	$	$	$
Surplus/(Deficit)	$	$	$	$	$
Fund Balances (Beginning of Year)	$	$	$	$	$
Transfers Between Funds (or other changes in fund balances)	$	$	$	$	$
	$	$	$	$	$
Fund Balances (End of Year)	$	$	$	$	$
Total Assets (Beginning of Year)	$	$	$	$	$
Total Assets (End of Year)	$	$	$	$	$

(SKIP TO SECTION IV.)

Fiscal Year Ending ☐ / /

⑧ SURPLUS/(DEFICIT) AND ACCUMULATED SURPLUS/(DEFICIT) (FOR ORGANIZATIONS WHICH DO NOT FOLLOW FUND ACCOUNTING. If your organization does follow fund accounting, complete Item ⑦ above and skip to Section IV.)

Operating Surplus/(Deficit) for that fiscal year: Total Income - Total expenses (Subtract box ___ from box ___ and enclose a deficit in parentheses. $

Accumulated Surplus/(Deficit): Beginning of Year The surplus or deficit that has accumulated over the years that your organization has been in operation (sometimes called "Net Worth" or "Fund Balance"). . . . . $

Any Extraordinary Additions capital or one time extraordinary additions (income) that are not considered part of operating income. . . . . $

Any Extraordinary Subtractions (one time expenses) . . . . $

Accumulated Surplus/(Deficit): End of Year (Add boxes ___, ___, and ___; subtract box ___.) . $

BALANCE SHEET DATA

⑨ Complete this chart only if your records are kept on an accrual or a modified accrual basis. Otherwise, skip to Section IV.

	Beginning of Year	End of Year
Total Assets (All Funds)	$	$
Total Assets (Restricted Funds)	$	$
Total Liabilities	$	$

500

Fiscal Year Ending ☐ / /

SECTION IV
(OPTIONAL)

VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

In-kind and donated services and items or funds expended on behalf of an arts organization by a parent organization constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide services and products to the public. This is especially true for organizations supported by a university or a municipality which provides physical facilities, utilities, regular custodial or professional services, etc. This section represents an effort to account for and value such services and contributions. Some organizations may include some of the items requested below on their financial statements.

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet ALL of the following conditions:

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following items.

① At what hourly rate(s) would you value the time of the volunteer staff (as indicated in Section II, Part P: PERSONNEL.)?

Type of Volunteer	Rate
	$
	$
	$
	$

② Please complete the following chart on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution according to the appropriate functional category.

	Total	Program Services	Fund Raising	Management and General	Ancilliary
Services of Volunteers	$	$	$	$	$
Donated Facilities and Space, Rental Allowances, Utilities, Maintenance Services, etc.	$	$	$	$	$
Donated Materials and Collectibles	$	$	$	$	$

③ Is any of the information in Items ① or ② above reflected in your (audited) financial statement for the fiscal year reported?

☐ Yes ☐ No (Skip to Item ⑤)

④ Which information is included?

⑤ Did you keep (detailed) records on any of this information?

☐ Yes ☐ No (Skip to Message below item ⑥)

⑥ Which information?

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided to:

Economic Data Series
Informatics Inc
6011 Executive Boulevard
Rockville, Maryland 20852

APPENDIX E

IRS FORM 990

Correspondence regarding request for special extract from Exempt Organization Master File

Activity Codes on EOMF

1979 Form and Schedules

1979 Instructions

Proposed 1981 Form and Schedules

Proposed 1981 Instructions

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Person to Contact:
Marge Karlsen
Telephone Number:
566-7613
Refer Reply to:
D:S:B
Date:
[illegible] 17 [illegible]

Charles A. Darby, Director
Survey Services Department
Informatics, Inc.
6011 Executive Boulevard
Rockville, MD 20852

Dear Mr. Darby:

We are enclosing an original and two copies of Form 5181, Agreement Covering Reimbursable Services, in response to your letter of September 26, 1980. The Agreement covers 9-track, 1600 BPI magnetic tape extracts from the Exempt Organization Master File (EOMF) of organizations (except private foundations) with selected Activity Codes exempt under section 501 (c) of the Internal Revenue Code of 1954. Please sign and return the original and one copy of the Agreement to the BMF Returns Systems Branch.

There is a charge of $100.00 plus 1¢ for each name and address on the tapes. We also charge $12.00 per reel of magnetic tape. Since there will be approximately five reels of tape, we estimate the tape cost to be $60.00. The estimated cost for the information on the tapes is $684.00 based on the following volumes by Activity Code:

Activity Code and Title	Volume
060 - Museum, zoo, planetarium, etc.	3,844
062 - Historical site, records of reenactment	14,593
063 - Monument	251
064 - Commemorative event	1,657
065 - Fair	4,978
088 - Community Theatrical Group	2,123
089 - Singing society or group	822
090 - Cultural performances	4,774
091 - Art Exhibit	1,171
092 - Literary activities	957
119 - Other cultural or historical activities	13,245
120 - Publishing activities	5,338
121 - Radio or television broadcasting	581
122 - Producing films	299
Total	58,477

Therefore, the total estimated cost is $744.00.

Charles A. Darby, Director

As discussed in a prior meeting with Marge Karlsen of my staff, it is very possible for an organization to be classified under more than one Activity Code. This situation creates duplicate counts of organizations.

Delivery of a listing usually takes about eight weeks after we receive a signed Agreement. We will be able to provide you with the information requested during the first week of December 1980, provided we receive a signed Agreement by November 7, 1980. If we do not receive a signed Agreement at that time, we will not be able to furnish the information until the first week of March 1981.

If you have questions, please contact us.

Sincerely yours,

Joyce A. Dorris

for Rocco R. Ragano, Chief
BMF Returns Systems Branch
Tax Systems Division

Enclosure

Activity Code Numbers of Exempt Organizations (select up to three codes which best describe or most accurately identify your purposes, activities, operations or type of organization and enter on page 1 of the return)

Code

Religious Activities

- 001 Church, synagogue, etc.
- 002 Association or convention of churches
- 003 Religious order
- 004 Church auxiliary
- 005 Mission
- 006 Missionary activities
- 007 Evangelism
- 008 Religious publishing activities
  - Book store (use 918)
  - Genealogical activities (use 094)
- 029 Other religious activities

Schools, Colleges and Related Activities

- 030 School, college, trade school, etc.
- 031 Special school for the blind, handicapped, etc.
- 032 Nursery school
  - Day care center (use 574)
- 033 Faculty group
- 034 Alumni association or group
- 035 Parent or parent-teachers association
- 036 Fraternity or sorority
  - Key club (use 323)
- 037 Other student society or group
- 038 School or college athletic association
- 039 Scholarships for children of employees
- 040 Scholarships (other)
- 041 Student loans
- 042 Student housing activities
- 043 Other student aid
- 044 Student exchange with foreign country
- 045 Student operated business
  - Financial support of schools, colleges, etc. (use 602)
  - Achievement prizes or awards (use 914)
  - Student book store (use 918)
  - Student travel (use 299)
  - Scientific research (see Scientific Research Activities)
- 046 Private school
- 059 Other school related activities

Cultural, Historical or Other Educational Activities

- 060 Museum, zoo, planetarium, etc.
- 061 Library
- 062 Historical site, records or reenactment
- 063 Monument
- 064 Commemorative event (centennial, festival, pageant, etc.)
- 065 Fair
- 088 Community theatrical group
- 089 Singing society or group
- 090 Cultural performances
- 091 Art exhibit
- 092 Literary activities
- 093 Cultural exchanges with foreign country
- 094 Genealogical activities
  - Achievement prizes or awards (use 914)
  - Gifts or grants to individuals (use 561)
  - Financial support of cultural organizations (use 602)
- 119 Other cultural or historical activities

Other Instruction and Training Activities

- 120 Publishing activities
- 121 Radio or television broadcasting
- 122 Producing films
- 123 Discussion groups, forums, panels, lectures, etc.
- 124 Study and research (non-scientific)
- 125 Giving information or opinion (see also Advocacy)
- 126 Apprentice training
  - Travel tours (use 299)
- 149 Other instruction and training

Health Services and Related Activities

- 150 Hospital
- 151 Hospital auxiliary
- 152 Nursing or convalescent home
- 153 Care and housing for the aged (see also 382)
- 154 Health clinic
- 155 Rural medical facility
- 156 Blood bank
- 157 Cooperative hospital service organization
- 158 Rescue and emergency service
- 159 Nurses' register or bureau
- 160 Aid to the handicapped (see also 031)
- 161 Scientific research (diseases)
- 162 Other medical research
- 163 Health insurance (medical, dental, optical, etc.)
- 164 Prepaid group health plan
- 165 Community health planning
- 166 Mental health care
- 167 Group medical practice association
- 168 In faculty group practice association
- 169 Hospital pharmacy, parking facility, food services, etc.

Code

- 179 Other health services

Scientific Research Activities

- 180 Contract or sponsored scientific research for industry
- 181 Scientific research for government
  - Scientific research (diseases) (use 161)
- 199 Other scientific research activities

Business and Professional Organizations

- 200 Business promotion (chamber of commerce, business league, etc.)
- 201 Real-estate association
- 202 Board of trade
- 203 Regulating business
- 204 Better Business Bureau
- 205 Professional association
- 206 Professional association auxiliary
- 207 Industry trade shows
- 208 Convention displays
  - Testing products for public safety (use 905)
- 209 Research, development and testing
- 210 Professional athletic league
  - Attracting new industry (use 403)
  - Publishing activities (use 120)
  - Insurance or other benefits for members (see Employee or Membership Benefit Organizations)
- 211 Underwriting municipal insurance
- 212 Assigned risk insurance activities
- 213 Tourist bureau
- 229 Other business or professional group

Farming and Related Activities

- 230 Farming
- 231 Farm bureau
- 232 Agricultural group
- 233 Horticultural group
- 234 Farmers' cooperative marketing or purchasing
- 235 Financing crop operations
  - FFA, FHA, 4—H club, etc. (use 322)
  - Fair (use 065)
- 236 Dairy herd improvement association
- 237 Breeders association
- 249 Other farming and related activities

Mutual Organizations

- 250 Mutual ditch, irrigation, telephone, electric company or like organization
- 251 Credit Union
- 252 Reserve funds or insurance for domestic building and loan association, cooperative bank, or mutual savings bank
- 253 Mutual insurance company
- 254 Corporation organized under an Act of Congress (see also 904)
  - Farmer's cooperative marketing or purchasing (use 234)
  - Cooperative hospital service organization (use 157)
- 259 Other mutual organization

Employee or Membership Benefit Organizations

- 260 Fraternal beneficiary society, order, or association
- 261 Improvement of conditions of workers
- 262 Association of municipal employees
- 263 Association of employees
- 264 Employee or member welfare association
- 265 Sick, accident, death, or similar benefits
- 266 Strike benefits
- 267 Unemployment benefits
- 268 Pension or retirement benefits
- 269 Vacation benefits
- 279 Other services or benefits to members or employees

Sports, Athletic, Recreational and Social Activities

- 280 Country club
- 281 Hobby club
- 282 Dinner club
- 283 Variety club
- 284 Dog club
- 285 Women's club
  - Garden club (use 356)
- 286 Hunting or fishing club
- 287 Swimming or tennis club
- 288 Other sports club
  - Boys Club, Little League, etc. (use 321)
- 296 Community center
- 297 Community recreational facilities (park, playground, etc.)
- 298 Training in sports
- 299 Travel tours
- 300 Amateur athletic association
  - School or college athletic association (use 038)
- 301 Fund raising athletic or sports event

Code

- 317 Other sports or athletic activities
- 318 Other recreational activities
- 319 Other social activities

Youth Activities

- 320 Boy Scouts, Girl Scouts, etc.
- 321 Boys Club, Little League, etc.
- 322 FFA, FHA, 4—H club, etc.
- 323 Key club
- 324 YMCA, YWCA, YMHA, etc.
- 325 Camp
- 326 Care and housing of children (orphanage, etc.)
- 327 Prevention of cruelty to children
- 328 Combat juvenile delinquency
- 349 Other youth organization or activities

Conservation, Environmental and Beautification Activities

- 350 Preservation of natural resources (conservation)
- 351 Combatting or preventing pollution (air, water, etc.)
- 352 Land acquisition for preservation
- 353 Soil or water conservation
- 354 Preservation of scenic beauty
  - Litigation (see Litigation and Legal Aid Activities)
  - Combat community deterioration (use 402)
- 355 Wildlife sanctuary or refuge
- 356 Garden club
- 379 Other conservation, environmental or beautification activities

Housing Activities

- 380 Low-income housing
- 381 Low and moderate income housing
- 382 Housing for the aged (see also 153)
  - Nursing or convalescent home (use 152)
  - Student housing (use 042)
  - Orphanage (use 326)
- 398 Instruction and guidance on housing
- 399 Other housing activities

Inner City or Community Activities

- 400 Area development, re-development or renewal
  - Housing (see Housing Activities)
- 401 Homeowners association
- 402 Other activity aimed at combatting community deterioration
- 403 Attracting new industry or retaining industry in an area
- 404 Community promotion
  - Community recreational facility (use 297)
  - Community center (use 296)
- 405 Loans or grants for minority businesses
  - Job training, counseling, or assistance (use 566)
  - Day care center (use 574)
  - Civil rights activity (see Civil Rights Activities)
  - Referral service (social agencies) (use 569)
  - Legal aid to indigents (use 462)
- 406 Crime prevention
- 407 Volunteer firemen's organization or auxiliary
  - Rescue squad (use 158)
- 408 Community service organization
- 429 Other inner city or community benefit activities

Civil Rights Activities

- 430 Defense of human and civil rights
- 431 Elimination of prejudice and discrimination, (race, religion, sex, national origin, etc.)
- 432 Lessen neighborhood tensions
  - Litigation (see Litigation and Legal Aid Activities)
  - Legislative and political activities (see that caption)
- 449 Other civil rights activities

Litigation and Legal Aid Activities

- 460 Public interest litigation activities
- 461 Other litigation or support of litigation
- 462 Legal aid to indigents
- 463 Providing bail

Legislative and Political Activities

- 480 Propose, support, or oppose legislation
- 481 Voter information on issues or candidates
- 482 Voter education (mechanics of registering, voting, etc.)
- 483 Support, oppose, or rate political candidates
- 484 Provide facilities or services for political campaign activities
- 509 Other legislative and political activities

Code

Advocacy

Attempt to influence public opinion concerning:

- 510 Firearms control
- 511 Selective Service System
- 512 National defense policy
- 513 Weapons systems
- 514 Government spending
- 515 Taxes or tax exemption
- 516 Separation of church and state
- 517 Government aid to parochial schools
- 518 U.S. foreign policy
- 519 U.S. military involvement
- 520 Pacifism and peace
- 521 Economic-political system of U.S.
- 522 Anti-communism
- 523 Right to work
- 524 Zoning or rezoning
- 525 Location of highway or transportation system
- 526 Rights of criminal defendants
- 527 Capital punishment
- 528 Stricter law enforcement
- 529 Ecology or conservation
- 530 Protection of consumer interests
- 531 Medical care system
- 532 Welfare system
- 533 Urban renewal
- 534 Busing students to achieve racial balance
- 535 Racial integration
- 536 Use of intoxicating beverage
- 537 Use of drugs or narcotics
- 538 Use of tobacco
- 539 Prohibition of erotica
- 540 Sex education in public schools
- 541 Population control
- 542 Birth control methods
- 543 Legalized abortion
- 559 Other matters

Other Activities Directed to Individuals

- 560 Supplying money, goods or services to the poor
- 561 Gifts or grants to individuals (other than scholarships)
  - Scholarships for children of employees (use 039)
  - Scholarships (other) (use 040)
  - Student loans (use 041)
- 562 Other loans to individuals
- 563 Marriage counseling
- 564 Family planning
- 565 Credit counseling and assistance
- 566 Job training, counseling, or assistance
- 567 Draft counseling
- 568 Vocational counseling
- 569 Referral service (social agencies)
- 572 Rehabilitating convicts or ex-convicts
- 573 Rehabilitating alcoholics, drug abusers, compulsive gamblers, etc.
- 574 Day care center
- 575 Services for the aged (see also 153 and 382)
  - Training of or aid to the handicapped (see 031 and 160)

Activities Directed to Other Organizations

- 600 Community Chest, United Givers Fund, etc.
- 601 Booster club
- 602 Gifts, grants, or loans to other organizations
- 603 Non-financial services or facilities to other organizations

Other Purposes and Activities

- 900 Cemetery or burial activities
- 901 Perpetual care fund (cemetery, columbarium, etc.)
- 902 Emergency or disaster aid fund
- 903 Community trust or component
- 904 Government instrumentality or agency (see also 254)
- 905 Testing products for public safety
- 906 Consumer interest group
- 907 Veterans activities
- 908 Patriotic activities
- 909 Non-exempt trust
- 910 Domestic organization with activities outside U.S.
- 911 Foreign organization
- 912 Title holding corporation
- 913 Prevention of cruelty to animals
- 914 Achievement prizes or awards
- 915 Erection or maintenance of public building or works
- 916 Cafeteria, restaurant, snack bar, food services, etc.
- 917 Thrift shop, retail outlet, etc.
- 918 Book, gift or supply store
- 919 Advertising
- 920 Association of employees
- 921 Loans or credit reporting
- 922 Endowment fund or financial services
- 923 Indians (tribes, cultures, etc.)
- 924 Traffic or tariff bureau

☆ U.S. GOVERNMENT PRINTING OFFICE 1974-O 548-044 34895

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt from Income Tax

Under section 501(c) (except private foundation), 501(e) or (f) of the Internal Revenue Code

1979

For the calendar year 1979, or fiscal year beginning , 1979, and ending , 19

Use IRS label. Otherwise, please print or type.	Name of organization	A Employer identification number (see instructions)
	Address (number and street)	B If exemption application is pending check here . . . . ▶
	City or town, State, and ZIP code	C If address changed check here . . . ▶

D Check applicable box—Exempt under section ▶ ☐ 501(c) ( ) (insert number), ☐ 501(e) OR ☐ 501(f).

E Is this a group return (see instruction K) filed for affiliates? . . ☐ Yes ☐ No
Is this a separate return filed by a group affiliate? . . . . . . ☐ Yes ☐ No
If "Yes" to either, give four-digit group exemption number (GEN) ▶

NOTE: ☐ Check here if gross receipts are normally not more than $10,000 (see instruction T) and do not complete the rest of this return (see instruction C.)
☐ Check here if gross receipts are normally more than $10,000 and line 12 is $25,000 or less. Complete Parts I, II, IV, and VI and only the shaded items in Parts III and V (see instruction D). If line 12 is more than $25,000 you must complete the entire return.

All section 501(c)(3) organizations must also complete Schedule A (Form 990) and attach it to this return.

Part I Analysis of Revenue, Expenses and Fund Balances

These columns are strictly optional—see instructions

			Total	Restricted/ Nonexpendable	Unrestricted/ Expendable
Revenue	1 Contributions, gifts, grants and similar amounts received:				
	(a) Directly from the public				
	(b) Through professional fundraisers				
	(c) As allotments from fundraising organizations .				
	(d) As government grants				
	(e) Other				
	(f) Total (add lines 1(a) through 1(e)) (attach schedule—see instructions) .				
	2 Membership dues and assessments				
	3 Interest				
	4 Dividends				
	5 (a) Gross rents				
	(b) Minus: Rental expenses				
	(c) Net rental income				
	6 Royalties				
	7 (a) Gross amount received from sale of assets other than inventory				
	(b) Minus: Cost or other basis and sales expenses .				
	(c) Net gain/loss (attach schedule)				
	8 Special fundraising events and activities (itemize):				

Type of event	Receipts	Expenses

			Total	Restricted/ Nonexpendable	Unrestricted/ Expendable
Revenue	(a) Total receipts				
	(b) Total expenses				
	(c) Net income (line 8(a) minus line 8(b))				
	9 (a) Gross sales minus returns and allowances . .				
	(b) Minus: Cost of goods sold (attach schedule) .				
	(c) Gross profit (loss)				
	10 Program service revenue (from Part II, line (f))				
	11 Other revenue (from Part II, line (g))				
	12 Total revenue (add lines 1(f), 2, 3, 4, 5(c), 6, 7(c), 8(c), 9(c), 10 and 11) . . .				
Expenses	13 Fundraising (from line 40(B))				
	14 Program services (from line 40(C))				
	15 Management and general (from line 40(D))				
	16 Total expenses (from line 40(A))				
Fund Balances	17 Excess (deficit) for the year (subtract line 16 from line 12)				
	18 Fund balances or net worth, beginning of year (from line 65(A)) . . .				
	19 Other changes in fund balances or net worth (attach explanation) . .				
	20 Fund balances or net worth, end of year (add lines 17, 18 and 19) . .				

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Part II Program Service Revenue and Other Revenue (State Nature)	Program service revenue	Other revenue
(a)		
(b)		
(c)		
(d)		
(e)		
(f) Total program service revenue (Enter here and on line 10)		▨
(g) Total other revenue (Enter here and on line 11)		

Part III Allocation of Expenses by Function

NOTE: If line 12, Part I is $25,000 or less you should complete only the line items for columns (A) and (B), Part III. If line 12 is more than $25,000 you must complete columns (A), (B), (C), and (D).

Note: *Do not include amounts reported on line 5(b), 7(b), 8(b) or 9(b) of Part I.*	(A) Total	(B) Fundraising	(C) Program services	(D) Management and general
Expenses 21 Contributions, gifts, grants and similar amounts awarded (attach schedule)				
22 Benefits disbursed to or for members				
23 Compensation of officers, directors and trustees				
24 Other salaries and wages				
25 Pension plan contributions				
26 Other employee benefits				
27 Payroll taxes				
28 Fees for fundraising			▨	▨
29 Other professional services				
30 Interest				
31 Occupancy				
32 Rental and maintenance of equipment				
33 Printing and postage				
34 Telephone				
35 Supplies				
36 Travel				
37 Other expenses (itemize):				
38 Total expenses before depreciation (add lines 21 through 37)				
39 Depreciation, depletion, etc.				
40 Grand total (add lines 38 and 39). Enter here and on lines 13 through 15				

Part IV List of Officers, Directors and Trustees (See Instructions)

(A) Name and address	(B) Title and time devoted to position	(C) Compensation	(D) Contributions to employee benefit plans	(E) Expense account and other allowances

Part V **Balance Sheet** NOTE: If line 12, Part I is $25,000 or less you should complete only lines 53 and 60 and, if you do not use fund accounting, line 64. If line 12 is more than $25,000 you must complete the entire balance sheet.

	Assets	(A) Beginning of tax year	(B) End of tax year
41	Cash:		
	(a) Savings and interest-bearing accounts		
	(b) Other		
42	Accounts receivable ▶ minus allowance for doubtful accounts ▶		
43	(a) Notes receivable (attach schedule) ▶ minus allowance for doubtful accounts ▶		
	(b) Loans to officers, directors and trustees (attach schedule)		
44	Inventories		
45	Government obligations:	▨	▨
	(a) U.S. and instrumentalities		
	(b) State and its subdivisions		
46	Investments in nongovernmental bonds, etc. (attach schedule)		
47	Investments in corporate stocks (attach schedule)		
48	Mortgage loans (number of loans ▶)		
49	Other investments (attach schedule)		
50	Depreciable (depletable) assets (attach schedule):	▨	▨
	(a) Beginning assets ▶ minus accumulated depreciation ▶		▨
	(b) Ending assets ▶ minus accumulated depreciation ▶	▨	
51	Land		
52	Other assets (attach schedule)		
53	Total assets		
	Liabilities	▨	▨
54	Accounts payable		
55	Contributions, gifts, grants, etc., payable		
56	Bonds and notes payable (attach schedule)		
57	Mortgages payable		
58	Loans from officers, directors and trustees (attach schedule)		
59	Other liabilities (attach schedule)		
60	Total liabilities		

Fund Balances and Net Worth

Note: *You must complete this section of the balance sheet based on the method of accounting you normally use. Please check either "Fund Accounting" or "All Others" and provide the information requested under the method you have checked.*

Fund Accounting	All Others	(A) Beginning of tax year	(B) End of tax year
Check here ▶ ☐	Check here ▶ ☐	▨	▨
61 Current funds:		▨	▨
(a) Unrestricted			
(b) Restricted			
62 Land, buildings and equipment	Capital stock or trust principal		
63 Endowment and similar funds	Paid-in or capital surplus		
64 Other	Retained earnings or accumulated income		
65 Total fund balances	Total net worth		
66 Total liabilities and fund balances/net worth			

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Part VI Statements Regarding Certain Activities

Yes No

67 Describe each significant program service activity and indicate the total expenses paid or incurred in connection with each:

	Expenses
(a)	
(b)	
(c)	
(d)	

68 Have you engaged in any activities not previously reported to the Internal Revenue Service?

If "Yes," attach a detailed description of such activities.

69 Have any changes not previously reported to the Internal Revenue Service been made in your organizing or governing documents?

If "Yes," attach a conformed copy of the changes.

70 (a) Did you have unrelated business gross income of $1,000 or more during the year covered by this return?

(b) Have you filed a tax return on Form 990–T, Exempt Organization Business Income Tax Return, for this year?

(c) If you have gross sales or receipts from business activities not reported on Form 990–T, attach a statement explaining your reason for not reporting them on Form 990–T.

71 Was there a liquidation, dissolution, termination, or substantial contraction during the year (see instructions)? If "Yes," attach a schedule of the dispositions for the year showing type of assets disposed of, the dates disposed, the cost or other basis, the fair market value on dates of disposition and the names and addresses of the recipients of the assets distributed.

72 Are you related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization (see instructions)?

If "Yes," enter the name of organization ▶ .... and check whether it is ☐ exempt OR ☐ nonexempt.

73 (a) Enter amount expended, if any, directly or indirectly for section 527(e)(2) political purposes

(b) Did you file Form 1120–POL, U.S. Income Tax Return of Certain Political Organizations, for this year?

74 Did your organization receive donated services or the use of facilities or equipment at no charge or at substantially less than fair rental value?

If "Yes," you may, if you choose, indicate the value of such services or usage here. Do not include this amount elsewhere on this return ▶

The following statements should be completed ONLY by the organizations indicated.

75 *Section 501(c)(5) or (6) organizations.*—Did you expend any amounts in connection with any attempt to influence the general public, or segments thereof, with respect to legislative matters or referendums (see instructions and section 1.162–20(c) of the Income Tax Regs.)?

If "Yes," enter the total amount expended for this purpose

76 *Section 501(c)(7) organizations.*—Enter amount of:

(a) Initiation fees and capital contributions included on line 12

(b) Gross receipts from general public from use of club facilities included in line 12 (see instructions)

(c) Does your governing instrument or any written policy statement provide for discrimination against any person because of race, color or religion?

77 *Section 501(c)(12) organizations.*—Enter:

(a) The total amount of gross income received from members or shareholders

(b) The total amount of gross income received from other sources (do not net amounts due or paid to other sources against amounts due or received from them)

78 *Public interest law firms.*—Attach information required by specific instruction for line 78.

79 The books are in care of ▶ .... Telephone No. ▶ ....

Located at ▶

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer Date ▶ Title

Paid Preparer's Information

Preparer's signature and date ▶

Firm's name (or yours, if self-employed) and address ▶ Check if self-employed ▶ ☐

ZIP code ▶

Form **990-T**

Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return (Under Section 511 of the Internal Revenue Code)

For the calendar year of 1978 or fiscal year beginning ...., 1978, and ending ...., 19

1978

Name of organization

Address (number and street)

City or town, State, and ZIP code

A Employer identification number (employees' trust—see instruction K)

B Enter activity code(s) from page 10 of instructions

C Check box if address changed . . . . ▶ ☐

D Exempt under section . . . . . . ▶ 501 (   )(   )

E Check applicable box . . . . ▶ ☐ Corporation ☐ Trust

F Group exemption number (see instructions, page 5) ▶

Complete only page 1 and sign return if unrelated trade or business gross income is $10,000 or less.
Complete all applicable parts of the form (except lines 1 thru 5) if unrelated trade or business gross income is over $10,000.

Unrelated Business Taxable Income Computation—When Unrelated Trade or Business Gross Income is $10,000 or less

1 Unrelated trade or business gross income. (State sources ....)

2 Minus deductions

3 Unrelated business taxable income before specific deduction

4 Minus specific deduction (see instruction O(4))

5 Unrelated business taxable income

Tax Computation

Organizations Taxable as Corporations (See General Instruction B(1))

(Fiscal year corporations, omit lines 7 through 10 and enter on line 11, the amount from line 5, Part III, Form 1120–FY (1978–79))

6 Unrelated business taxable income (line 5 above, or line 33, page 2)

7 Enter line 6 or $25,000, the smaller. (Members of a controlled group, see page 8 of Instructions.)

8 Line 6 minus line 7

9 Enter line 8 or $25,000, the smaller. (Members of a controlled group, see page 8 of Instructions.)

10 Line 8 minus line 9

11 Income tax. Enter here and on line 13 below the smaller of—
(a) The sum of: 20% of line 7 ...., 22% of line 9 ...., 48% of line 10 ....; or,
(b) The alternative tax from separate Schedule D. Check here ▶ ☐ if alternative tax used

Trusts Taxable at Trust Rates (See General Instruction B(2))

(Fiscal year trusts, enter on line 12, the amount from line 11, Part III, Form 1041–FY (1978–79))

12 Enter here and on line 13 below the smaller of—
(a) The tax on amount shown on line 5 above or line 33, page 2 (from Tax Rate Schedule on page 9 of Instructions); or,
(b) The alternative tax from separate Schedule D. Check here ▶ ☐ if alternative tax used

Total Income Tax

13 Income tax (from line 11 or 12, whichever is applicable)

14 (a) Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116)
(b) Investment credit (attach Form 3468)
(c) Work incentive (WIN) credit (attach Form 4874)

15 Total (add lines 14(a), (b), and (c))

16 Line 13 minus line 15

17 Tax from recomputing a prior year investment credit (attach Form 4255)

18 Tax from recomputing a prior year WIN credit (see page 9 of Instructions—attach computation)

19 Minimum tax on tax preference items (see page 9 of Instructions—attach Form 4626)

20 Total tax (add lines 16 through 19) (attach Form 1120–FY or 1041–FY, if applicable)

21 Credits (a) Tax deposited with Form 7004
(b) Tax deposited with Form 7005 (attach copy)
(c) Foreign organizations—Tax paid or withheld at the source (see instructions)
(d) Credit from regulated investment companies (attach Form 2439)
(e) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136)

22 TAX DUE (line 20 minus line 21). See instruction G for depositary method of payment ⟶

23 OVERPAYMENT TO BE REFUNDED (line 21 minus line 20) ⟶

The books are in care of ▶ Telephone number ▶

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer Date

▶ Title

Paid Preparer's Information

Preparer's signature ▶

Preparer's social security no.

Check if self-employed ▶ ☐

Firm's name (or yours, if self-employed), address and ZIP code ▶

E.I. No. ▶

Date ▶

Unrelated Business Taxable Income Computation

Unrelated Trade or Business Income

1 Gross receipts or gross sales .... Minus: Returns and allowances ....

2 Minus: Cost of goods sold (Schedule A) and/or operations (Schedule B)

3 Gross profit

4 (a) Capital gain net income—(attach separate Schedule D)

(b) Net gain or (loss) from Part II, Form 4797 (attach copy)

(c) Capital loss deduction for trusts

5 Income or (loss) from partnerships (attach statement)

6 Rent income (Schedule C)

7 Unrelated debt-financed income (Schedule E)

8 Investment income of a 501(c)(7) or (9) organization (Schedule F)

9 Interest, annuities, royalties, and rents from controlled organizations (Schedule G)

10 Exploited exempt activity income (Schedule H)

11 Advertising income (Schedule I, Part III, Column A)

12 Other income (see page 6 of instructions—attach schedule)

13 TOTAL unrelated trade or business income (add lines 3 through 12)

Deductions Not Deducted Elsewhere

(Except for contributions, deductions must be directly connected with the unrelated business income)

14 Compensation of officers, directors and trustees (Schedule J)

15 Salaries and wages

16 Repairs (see instructions)

17 Bad debts (see instructions)

18 Interest (attach schedule)

19 Taxes

20 Contributions (see page 7 of instructions for limitations—attach schedule)

21 Depreciation (attach Form 4562)

22 Amortization (attach schedule)

23 Depletion

24 (a) Contributions to deferred compensation plans (see page 8 of instructions) (enter number of plans ▶..........)

(b) Employee benefit programs (see page 8 of instructions)

25 Other deductions (attach schedule)

26 TOTAL deductions (add lines 14 through 25)

27 Unrelated business taxable income before allowable advertising loss (line 13 minus line 26)

28 Minus: Advertising loss (Schedule I, Part III, Column B)

29 Unrelated business taxable income before net operating loss deduction and dividends received deduction on unrelated debt-financed dividend income (line 27 minus line 28)

30 Minus: (a) Net operating loss deduction (see page 8 of instructions—attach schedule)

(b) Dividends received deduction on unrelated debt-financed dividend income (see page 6 of instructions)

31 Unrelated business taxable income before specific deduction (line 29 minus line 30)

32 Minus: Specific deduction (see instruction O(4))

33 Unrelated business taxable income (line 31 minus line 32)

Schedule A—COST OF GOODS SOLD (See Instruction 2)

Method of inventory valuation (specify) ▶

1 Inventory at beginning of year

2 Merchandise bought for manufacture or sale

3 Salaries and wages

4 Other costs (attach schedule)

5 TOTAL

6 Minus inventory at end of year

7 Cost of goods sold (enter here and on line 2, page 2)

Schedule B—COST OF OPERATIONS

1 Salaries and wages

2 Other costs (to be detailed):

(a) ____________________

(b) ____________________

(c) ____________________

(d) ____________________

(e) ____________________

3 TOTAL (enter here and on line 2, page 2.)

G Did you, at any time during the tax year, have an interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? ☐ Yes ☐ No

If "Yes," see instruction W.

H Were you the grantor of, or transferor to, a foreign trust during any tax year, which foreign trust was in being during the current tax year, whether or not you have any beneficial interest in that trust? ☐ Yes ☐ No

If "Yes," you may be required to file Forms 3520, 3520–A, or 926.

Schedule C—RENT INCOME FROM REAL PROPERTY AND PERSONAL PROPERTY LEASED WITH REAL PROPERTY (See Instruction 6)

1. Description of property	2. Rent received or accrued	3. Percentage of rent attributable to personal property
		%
		%
		%

4. Complete for any item in column 3 which is more than 50%, or for any item if the rent is determined on the basis of profit or income		5. Complete for any item in column 3 which exceeds 10% and is not more than 50%		
(a) Deductions directly connected (Attach schedule)	(b) Income includible (Column 2 minus column 4(a))	(a) Gross income reportable (Column 2 × column 3)	(b) Deductions directly connected with personal property (Attach schedule)	(c) Income includible (Column 5(a) minus column 5(b))

Add 4(b) and 5(c) and enter total here and on line 6, page 2 . . . .

Schedule E—UNRELATED DEBT-FINANCED INCOME (See Instruction 7)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (Attach schedule)	(b) Other deductions (Attach schedule)

4. Amount of average acquisition indebtedness on or allocable to debt financed property (Attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (Attach schedule)	6. Percentage which column 4 is of column 5	7. Gross income reportable (Column 2 × column 6)	8. Allocable deductions (Total of columns 3(a) and (b) × column 6)	9. Net income or (loss) includible (Column 7 minus column 8)
		%			
		%			
		%			

Total (enter here and on line 7, page 2) . . . .

Schedule F—INVESTMENT INCOME OF A 501(c)(7) OR (9) ORGANIZATION (See Instruction 8)

(a) Description	(b) Amount	(c) Deductions directly connected (Attach schedule)	(d) Net investment income (Column (b) minus column (c))	(e) Set Asides (Attach schedule)	(f) Balance of investment income (Column (d) minus column (e))

Total (enter here and on line 8, page 2) . . . .

Schedule G—INCOME (ANNUITIES, INTEREST, RENTS AND ROYALTIES) FROM CONTROLLED ORGANIZATIONS (See Instruction 9)

1. Name and address of controlled organization(s)	2. Gross income from controlled organization(s)	3. Deductions of controlling organization (directly connected with column 2 income) (Attach schedule)	4. Exempt controlled organizations		
			(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under section 501(a) or the amount in column (a), whichever is more	(c) Percentage which column (a) is of column (b)
					%
					%
					%

5. Nonexempt controlled organizations			6. Gross income reportable (Column 2 × column 4(c) or column 5(c))	7. Allowable deductions (Column 3 × column 4(c) or column 5(c))	8. Net income includible (Column 6 minus column 7)
(a) Excess taxable income	(b) Taxable income or amount in column (a), whichever is more	(c) Percentage which column (a) is of column (b)			
		%			
		%			
		%			

Total (enter here and on line 9, page 2) . . . .

Schedule H—EXPLOITED EXEMPT ACTIVITY INCOME, OTHER THAN ADVERTISING INCOME (See Instruction 10)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income from unrelated trade or business (Column 2 minus column 3)	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (Column 6 minus column 5 but not to exceed amount in column 4)	8. Net income includible (Column 4 minus column 7)

Total (enter here and on line 10, page 2) . . . .

Schedule I—ADVERTISING INCOME AND ADVERTISING LOSS (See Instruction 11)

Part I—Income from periodicals reported on consolidated basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or loss (col. 2 minus col. 3). If loss, enter in col. B, Part III. Do not complete col's. 5, 6 and 7. If gain, complete col's. 5, 6 and 7.	5. Circulation income	6. Readership costs	7. If col. 5 exceeds col. 6, enter in col. A, Part III, the gain shown in col. 4. If col. 6 exceeds col. 5, subtract col. 6 plus col. 3 from col. 5 plus col. 2. Enter gain in col. A, Part III.
			▨			▨
			▨			▨
			▨			▨
			▨			▨
			▨			▨
			▨			▨
Totals						

Part II—Income from periodicals reported on a separate basis

Part III—Column A—Advertising Income

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from column 4 or 7, Part I and amounts listed in cols. 4 and 7, Part II
Enter total here and on line 11, page 2	

Part III—Column B—Advertising Loss

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from column 4, Part I and amounts listed in column 4, Part II
Enter total here and on line 28, page 2	

Schedule J—COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES

1. Name	2. Title	3. Time devoted to business	4. Total compensation
Total compensation of officers (enter total here and on line 14, page 2)			

Schedule K—RECORD OF FORM 503 FEDERAL TAX DEPOSITS
(List deposits in order of date made—See instruction G)

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

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SCHEDULE A
(Form 990)
Department of the Treasury
Internal Revenue Service

Organization Exempt Under 501(c)(3)

(Except Private Foundation) Supplementary Information

▶ Attach to Form 990.

1979

Name

Employer identification number

Part I Compensation of Five Highest Paid Employees (Other than Officers, Directors, and Trustees—see page 1 of instructions)

Name and address of employees paid more than $30,000	Title and time devoted to position	Compensation	Contributions to employee benefit plans	Expense account and other allowances
Total number of other employees paid over $30,000 . ▶				

Part II Five Highest Paid Persons for Professional Services (See page 1 of instructions)

Name and address of persons paid more than $30,000	Type of service	Compensation
Total number of others receiving over $30,000 for professional services . . . . ▶		

Part III

	Yes	No
1 During the year have you attempted to influence any national, State or local legislation, or participated or intervened in any political campaign? (An organization that has made an election on Form 5768 or other statement, check "Yes" and complete Part VI of this form.)		
Other organizations checking "Yes" must attach a statement giving a detailed description of such activities and a classified schedule of the expenses paid or incurred. Enter the total of the expenses here . . . . ▶ $		
Also, attach copies of any materials published or distributed by the organization in connection with such activities.		
2 During the year have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer or creator of your organization, or any organization or corporation with which such person is affiliated:		
(a) Sale, exchange, or leasing of property?		
(b) Lending of money or other extension of credit?		
(c) Furnishing of goods, services, or facilities?		
(d) Payment of compensation (or payment or reimbursement of expenses if in excess of $1,000)?		
(e) Transfer of any part of your income or assets?		
If the answer to any question is "Yes," attach a detailed statement explaining the transaction(s).		
3 Attach a statement explaining how you determine that individuals or organizations receiving disbursements from you, in furtherance of your exempt programs, are qualifying recipients (See instructions for Part III.)		
4 Do you make grants for scholarships, fellowships, student loans, etc.?		

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Part IV Reason for Non-Private Foundation Status (See instructions for definitions)

The organization is not a private foundation because it is (check applicable block number below, please select only ONE block):

1 ☐ A church. Section 170(b)(1)(A)(i).

2 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)

3 ☐ A hospital. Section 170(b)(1)(A)(iii).

4 ☐ A governmental unit. Section 170(b)(1)(A)(v).

5 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter name and address of hospital ► ....

6 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv).

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi).

8 ☐ An organization that normally receives: (a) no more than ⅓ of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than ⅓ of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions. Section 509(a)(2). (See page 3 of instructions for method of accounting.)

9 ☐ An organization operated solely for the benefit of and in connection with one or more organizations described in Blocks 1 through 8 above (or for the benefit of one or more organizations described in section 501(c)(4), (5), or (6) otherwise meeting the test of section 509(a)(2)) that is not controlled by any disqualified persons (other than foundation managers). Section 509(a)(3).

Provide the following information for the beneficiary or supported organizations. (See instructions for Part IV, Block 9.)

(a) Name of supported organizations	(b) Block number from above

(c) Relationship to your organization:

(1) Check here ► ☐ if the supported organizations appoint a majority of your governing board.

(2) Check here ► ☐ if the supported organizations have a majority of your governing board as members of their governing boards.

(3) Check here ► ☐ if (1) or (2) above does not apply. (For organizations "operated in connection with," see Regulation 1.509(a)–4.)

(d) If applicable, enter the number of beneficiary or supported organizations exempt under:

(1) Section 501(c)(4) . . . . ____________

(2) Section 501(c)(5) . . . . ____________

(3) Section 501(c)(6) . . . .

(e) Check here ► ☐ if your organization's sole or primary function is to provide funds to the beneficiary or supported organizations.

10 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 3 of instructions.)

Support Schedule (Complete only if block 6, 7 or 8, page 2, is checked)

Calendar year (or fiscal year beginning in) ►	(a) 1978	(b) 1977	(c) 1976	(d) 1975	(e) Total
11 Gifts, grants and contributions received. (Do not include unusual grants. See line 24 below)					
12 Membership fees received . . .					
13 Gross receipts from admissions, sales of merchandise, performance of services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513					
14 Gross income from interest, dividends, rents, royalties, and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975					
15 Net income from unrelated business activities not included in line 14 . .					

Part IV Support Schedule (Complete only if block 6, 7 or 8, page 2, is checked) (continued)

Calendar year (or fiscal year beginning in) ▶	(a) 1978	(b) 1977	(c) 1976	(d) 1975	(e) Total
16 Tax revenues levied for your benefit and either paid to you or expended on your behalf					
17 The value of services or facilities furnished by a governmental unit to you without charge (do not include the value of services or facilities generally furnished to the public without charge)					
18 Other income (do not include gain or (loss) from sale of capital assets)—attach schedule					
19 Total of lines 11 through 18 . . .					
20 Line 19 minus line 13					
21 Enter 1% of line 19					▨

22 Organizations described in blocks 6 or 7, page 2:

(a) Enter 2% of amount in column (e), line 20 . . . . ______

(b) Attach a list showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for the above four-year period exceeded the amount shown in (a) above. Enter the sum of all excess amounts here . . . . ______

23 Organizations described in block 8, page 2:

(a) Attach a list, for amounts shown on lines 11, 12, and 13, showing the name of, and total amounts received in each year from, each person who is a "disqualified person," and enter the sum of such amounts for each year:

(1)______ (2)______ (3)______ (4)______

(b) Attach a list showing the name and amount included in line 13 for each person (other than a "disqualified person"), but only if the amount for each year exceeds the greater of the amounts on line 21 for each year, or $5,000. The term "person" includes a bureau or agency of a governmental unit, and each person described in section 170(b)(1)(A)(i) through (vi). Enter the sum of such excess amounts for each year:

(1) (2) (3) (4)

24 Organizations described in Blocks 6, 7, and 8, page 2, that have received any unusual grants during any of the above tax years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 11 above. (See page 3 of instructions.)

Part V To Be Completed ONLY by Schools that Checked Block 2 in Part IV

	Yes	No
1 Do you have a racially nondiscriminatory policy as to students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?		
2 Do you include a statement of your racially nondiscriminatory policy as to students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
3 Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or, in the absence of such solicitation program, during the registration period in a manner that makes such policy known to all segments of the general community you serve?		
If "Yes," please describe, if "No," please explain. (If more space is needed attach a separate statement.)	▨	▨
4 Do you maintain the following:	▨	▨
(a) Records indicating the racial composition of the student body, faculty, and administrative staff?		
(b) Records sufficient to document that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? (See instructions.)		
(c) Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
(d) Copies of all material used by you or on your behalf to solicit contributions?		
If you answered "No," to any of the above, please explain. (If more space is needed attach a separate statement.)	▨	▨

Part V To be Completed ONLY by Schools that Checked Block 2 in Part IV (continued)

	Yes	No
5 Do you discriminate in any way on the basis of race with respect to:		
(a) Students' rights or privileges?		
(b) Admissions policies?		
(c) Employment of faculty or administrative staff?		
(d) Scholarships or other financial assistance (see instructions)?		
(e) Educational policies?		
(f) Use of facilities?		
(g) Athletic programs?		
(h) Other extra-curricular activities?		
If you answered "Yes," to any of the above, please explain. (If more space is needed attach a separate statement.)	▨	▨
6 (a) Do you receive any financial aid or assistance from a governmental agency?		
(b) Has your right to such aid ever been revoked or suspended?		
If you answered "Yes," to either 6(a) or (b), please explain. (If more space is needed attach a separate statement.)	▨	▨
7 Do you certify that you have complied with the applicable requirements of section 4.01 through 4.05 of Rev. Proc. 75–50, 1975–2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation (see instructions for Part V)		

Part VI Lobbying Expenditures by Public Charities (See instructions) (To be completed ONLY by an eligible section 501(c)(3) organization that made an election under section 501(h) of the Internal Revenue Code. See Form 5768.)

	(a) Affiliated group totals	(b) To be completed by ALL electing organizations
Check here ▶ (a) ☐ If the organization is a member of an affiliated group (see instructions).		
Check here ▶ (b) ☐ If (a) is checked and the "limited control" provisions apply (see instructions).		
Limitations on Lobbying Expenditures		
1 Total (grass roots) lobbying expenditures to influence public opinion		
2 Total lobbying expenditures to influence legislative body		
3 Total lobbying expenditures (add lines 1 and 2)		
4 Other exempt purpose expenditures (see definitions)		
5 Total exempt purpose expenditures (add lines 3 and 4) (see instructions)		
6 Lobbying nontaxable amount. Enter the smaller of $1,000,000 or the amount determined under the following table—	▨	▨
7 Grass roots nontaxable amount (enter 25% of line 6)		
(Complete lines 8 and 9 and file Form 4720 if either line 1 exceeds line 7 or line 3 exceeds line 6.)		
8 Excess of line 1 over line 7		
9 Excess of line 3 over line 6		

If the amount on line 5 is—	The lobbying nontaxable amount is—
Not over $500,000	20 percent of the amount
Over $500,000 but not over $1,000,000	$100,000 plus 15 percent of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10 percent of the excess over $1,000,000
Over $1,500,000	$225,000 plus 5 percent of the excess over $1,500,000

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1979 Department of the Treasury
Internal Revenue Service

Instructions for Form 990

Return of Organization Exempt from Income Tax

Under sections 501(c) (except private foundation), 501(e) or (f) of the Internal Revenue Code

(Section references are to the Internal Revenue Code, unless otherwise indicated)

General Instructions

You should show money items as whole dollars by dropping amounts less than 50 cents, and raising amounts from 50 cents through 99 cents to the next higher dollar.

Use of Form 990 to Satisfy State Reporting Requirements

Some States may accept Form 990 in place of their financial report form (with certain additional schedules). You should contact your State officials to determine their filing requirements.

A. Who Must File Form 990.—You must file an annual return if you are an organization exempt from tax under section 501(a) (including foreign organizations) or a cooperative service organization described in sections 501(e) and (f), except the following:

(1) A church, an interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church (such as a men's or women's organization, religious school, mission society, or youth group).

(2) A school below college level affiliated with a church or operated by a religious order, even though it is not an integrated auxiliary of a church.

(3) A mission society sponsored by or affiliated with one or more churches or church denominations, if more than one-half of the activities of that society are conducted in, or directed at persons in, foreign countries.

(4) An exclusively religious activity of any religious order.

(5) For tax years ending on or after December 31, 1976, an organization (other than a private foundation) that normally has gross receipts in each tax year of not more than $10,000. See general instructions C and T.

(6) A State institution whose income is excluded from gross income under section 115.

(7) An organization described in section 501(c)(1). Section 501(c)(1) organizations are corporations organized under an Act of Congress that are

(a) instrumentalities of the United States, and

(b) exempt from Federal income taxes under such Act as amended and supplemented).

(8) A private foundation exempt under section 501(c)(3) and described in section 509(a). (Required to file Form 990-PF, Return of Private Foundation Exempt from Income Tax.)

(9) A black lung benefit trust described in section 501(c)(21). (Required to file Form 990–BL, Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons.)

(10) A stock bonus, pension, or profit-sharing trust which qualifies under section 401. (See Form 5500, Annual Return/Report for Employee Benefit Plan.)

(11) A religious or apostolic organization described in section 501(d). (Required to file Form 1065, U.S. Partnership Return of Income.)

Return When Exempt Status Not Established.—If your application for exemption is pending with IRS and you claim exempt status under section 501(a) before a determination is made by IRS, you should file Form 990. If you claim to be a private foundation file Form 990–PF. Be sure to check block B on page 1 to show that your application is pending.

B. Section 501(c)(3) Organizations.—Section 501(c)(3) organizations (other than private foundations) must also file Schedule A (Form 990), Organization Exempt Under 501(c)(3) Supplementary Information, with their 990.

C. Filing Requirements Test.—You do not have to file Form 990 if your gross receipts are normally not more than $10,000. Your gross receipts are the sum of lines 1(f), 2, 3, 4, 5(a), 6, 7(a), 8(a), 9(a), 10, and 11 of Part I. (See instruction T for a definition of gross receipts.)

If you meet this exception and you received a Form 990 package with a preaddressed removable label from the Internal Revenue Service, we ask that you affix the label to the name and address area of the return, check the first box in the note above Part I, sign the return, and send it to the Service Center for your area. This will help us keep our records current and we won't have to contact you later asking why a return wasn't filed.

D. Shortened Return Format for Small Organizations.—If the amount you report on line 12, Part I (total revenue) is $25,000 or less and your gross receipts (see instruction C for computation) are normally more than $10,000, you should complete only the shaded items in Parts III and V and ALL of Parts I (except for lines [illegible]), II, IV, and VI. Be sure to check the second box in the note above Part I, so we know that you didn't have to complete all items, and you won't be subject to a penalty for an incomplete return.

E. Complete Returns.—You must complete all line items on Form 990 unless you report total revenue of $25,000 or less on line 12, Part I. There are items on Form 990 which may not be applicable to you, but for which we need an answer even if it is negative.

A penalty of $10 a day for failure to file a return under section [illegible] (see instruction) may be charged if an incomplete return is filed. If line items are blank we may consider the return incomplete or contact you for the missing information. Therefore, we urge you to be sure an entry is in each part of the form. If a part or line item does not apply enter "N/A" (not applicable), or if a dollar amount is zero enter "–0–." (See Rev. Rul. 77–162, 1977–1 C.B. 400.)

F. Accounting Period.—Your return must be based on your established annual accounting period. If you don't have an established accounting period, your return must be based on the calendar year.

A group return (see instruction K) must be based on the established annual accounting period of the central organization.

To change your accounting period, file Form 1128, Application for Change in Accounting Period.

G. Period To Be Covered by Return.—File your 1979 return for the calendar year 1979 and fiscal years beginning in 1979. If your return is for a fiscal year, fill in the tax year space at the top of Form 990.

H. Accounting Methods.—Gross income, receipts and disbursements must be figured using the method of accounting regularly used to maintain your books and records (unless otherwise specified in the instructions).

I. When and Where To File.—Your return must be filed on or before the 15th day of the fifth month after the close of your accounting period.

To request an extension of time to file send in Form 2758, Application for Extension of Time to File.

For a complete liquidation, dissolution or termination, file the return on or before the 15th day of the fifth month following the change in form or operation.

If your principal office is located in— ▼	Send your return to the Internal Revenue Center below— ▼
Connecticut, New Hampshire, Maine, Massachusetts, Rhode Island, or Vermont	Andover, MA 05501
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, or Tennessee	Atlanta, GA 31101
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, or Wyoming	Austin, TX 73301
Indiana, Kentucky, Michigan, Ohio, or West Virginia	Cincinnati, OH 45999
Arizona, California, Hawaii, Nevada, or Utah	Fresno, CA 93888
New Jersey or New York	Holtsville, NY 00501
Illinois, Iowa, Missouri, or Nebraska	Kansas City, MO 64999
Alaska, Idaho, Minnesota, Montana, North Dakota, Oregon, South Dakota, Washington, or Wisconsin	Ogden, UT 84201
Delaware, Maryland, Pennsylvania, Virginia, District of Columbia, [illegible] or foreign country	[illegible], PA 19255

J. Penalty for Failure To File on Time.—If you fail to file your return on or before the due date, section 6652(d) imposes a penalty of $10 for each day the return is late (up to $5,000), unless you can show that the failure was due to reasonable cause.

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IRS may make written demand that you file the delinquent return in a reasonable time after notice of mailing of the demand. The person failing to file the delinquent return (unless it can be shown to be due to reasonable cause) will have to pay $10 for each day (up to $5,000) after the period expires. If more than one person is liable for failure to file the delinquent return, each will be jointly and individually liable for that failure. (See section 6652(d).)

There are penalties for willful failure to file and for filing fraudulent returns and statements. (See sections 7203, 7206, and 7207.)

K. Group Return.—A group return may be filed by a central, parent, or "like" organization, for two or more local organizations (none being a private foundation) if the local organizations are: (a) affiliated with the central organization at the close of the central organization's annual accounting period; (b) subject to the general supervision or control of the central organization; and (c) exempt from tax under a group exemption letter which is still in effect. Annually each local organization must give written authorization for the central organization to include it in the group return and must give a declaration, under penalty of perjury, of the truth and completeness of the authorization and statements required on the 990. The central organization must file a separate return for itself and may not be included in the group return. The group return is in addition to the separate return of the central organization but instead of separate returns by the local organizations included in the group return. Attach schedules to the group return showing separately: (a) the total number, names, addresses, and employer identification numbers of the local organizations included, and (b) the same information for those not included.

If no local organization included in the group return has more than $25,000 of total revenue (line 12, Part I), a group return may be prepared as in instruction D.

Receipts by a central organization from organizations included in a group return should not be itemized in the central organization's separate return.

The four-digit group exemption number (GEN) required in block E, page 1, should not be confused with the nine-digit employer identification number (EIN) required in block A in the heading.

L. Public Inspection of Form 990.—The information reported on or with Form 990, including all attachments (other than the list of contributors required for line 1(f) Part I) will be available for public inspection under section 6104(b). This applies to information required by the form or instructions, and to information given voluntarily.

The forms and attachments should be of such quality that they can be reproduced photographically.

M. Signature and Verification.—The return must be signed by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other corporate officer (such as tax officer) authorized to sign. A receiver, trustee, or assignee must sign any return he or she is required to file for a corporation. If the return is filed for a trust, it must be signed by the authorized trustee(s). The return must also be signed by any outside person, firm, or corporation who was paid to prepare the return. If prepared by a paid firm or corporation, it should be signed in the firm or corporation's name. The verification is not required if the return is prepared by a regular full-time employee of the organization.

N. Form 990–T.—Every organization exempt from tax under section 501(a), except organizations described in section 501(c)(1), must file Form 990–T, Exempt Organizations Business Income Tax Return, if it has gross income of $1,000 or more from business that is unrelated to the organization's exempt purpose. There are special rules for foreign organizations; organizations described in sections 501(c)(7), (9) and (19); unrelated debt-financed income; rents; and income from controlled subsidiaries.

If required, Form 990–T must be filed on or before the 15th day of the 5th month after the close of the tax year. (Note: Employees' trusts described in section 401(a) must file Form 990–T by the 15th day of the 4th month.)

For more information, see the instructions for Form 990–T or get Publication 598, Tax on Unrelated Business Income of Exempt Organizations, from your local IRS office.

O. Information Returns and Forms That May Be Required.—

(1) *Forms W–2 and W–3.*—Employee's wage and tax statement, and transmittal of income and tax statements.

(2) *Form W–2P.*—Statements for recipients of annuities, pensions or retired pay.

(3) *Form 1096.*—Annual summary and transmittal of U.S. information returns.

(4) *Form 5452.*—Corporate report of nontaxable dividends.

(5) *Form 1099.—DIV, INT, MED, MISC, OID, PATR, R and NEC.*—Information returns for reporting certain dividends, interest, medical and health care payments, miscellaneous income, original issue discount, patronage dividends, lump-sum distributions from profit-sharing and retirement plans, and nonemployee compensation.

P. Attachments.—If you need more space for the information required by any part or line item, attach separate sheets using the same format and sequence as the printed form; show your totals on the printed form. Be sure to put your name and employer identification number on these separate sheets and identify the part or line items they support.

Q. Organization Organized or Created in a Foreign Country or United States Possession.—Amounts must be reported in United States currency (state conversion rate used) and information must be given in the English language. All items must be reported in the aggregate including amounts from in and outside the United States.

R. Liquidation, Dissolution, Termination, or Substantial Contraction.—For a liquidation, dissolution, termination, or substantial contraction, organizations required to file Form 990 must attach a statement showing the type of liquidation, dissolution, termination, or substantial contraction. Also, for a complete liquidation of a corporation or termination of a trust, state whether or not a final distribution of assets has been made, and the date made. Also, attach—a certified copy of the resolution or plan, if any, of liquidation, etc., together with all amendments or supplements not already filed; a schedule giving the names and addresses of all recipients of assets distributed in liquidation, etc.; and the type and fair market value of assets distributed to each recipient.

If an organization terminates, write "Final Return" at the top of the form.

Substantial Contraction.—The term "substantial contraction" includes any partial liquidation or any other significant disposition of assets (other than transfers for full and adequate consideration or distributions out of current income).

A "significant disposition of assets" does not include any disposition for a tax year when the total of:

(1) the dispositions for the tax year, and;

(2) (where any disposition for the tax year is one of a series of related dispositions made during prior tax years) the total of the related dispositions made during those prior tax years,

is less than 25 percent of the fair market value of the net assets of the organization at the beginning of the tax year (for (1) above), or at the beginning of the tax year in which any of the series of related dispositions was made (for (2) above).

The determination whether a significant disposition has occurred through a series of related dispositions will be made from all the facts of the particular case.

S. Label—Name, Address, and Employer Identification Numbers.—If you received your Form 990 from IRS with an addressed removable label, please put the label in the name and address area of your return. Using the label helps us avoid errors in processing your return. If the name or address on the label is wrong, draw a line through the incorrect portion and correct it.

You should have only one identification number. If you have more than one and have not been advised which to use, notify the appropriate Internal Revenue Service Center (shown under instruction I) of the numbers you have, the name and address to which each number was assigned, and the address of your principal office. IRS will advise you which number to use.

T. Definitions:

Gross Receipts for Purposes of This Return.—Gross receipts means the gross amount you received during your annual accounting period from all sources, without subtracting any costs or expenses—such as cost of goods sold, cost of assets sold, cost of operations, or expenses of earning, raising, or collecting such amounts. Gross receipts includes, but is not limited to: (a) the gross amount received as contributions, gifts, grants and similar amounts, without subtracting the expenses of raising and collecting these amounts; (b) the gross amount received as dues or assessments for members or affiliated organizations, without subtracting expenses for receiving these amounts; (c) gross sales or receipts from business activities including business activities unrelated to the organization's exempt purposes, the net income or loss from which may be required to be reported on Form 990–T; (d) the gross amount received from the sale of assets without subtracting the cost or other basis of the property and expense of sale, and (e) the gross amount received as investment income such as interest, dividends, rents and royalties. Instruction C shows how to figure gross receipts.

Organizations Described in Section 501(c)(3).—For organizations described in section 501(c)(8), when a local organization merely collects insurance premiums for the parent organization and forwards them to the parent (without asserting any right to use them or otherwise derive benefit from their collection) and the parent fully and currently reports the collection of those premiums, the premiums will not be considered gross receipts by the local organization. (Rev. Rul. 73–364, 1973–2 C.B. 393.)

Normally Not More Than $10,000.—For instruction A(5), the annual gross receipts of an organization are normally not more than $10,000 if:

(1) an organization which has been in existence for one year or less has received,

or donors have pledged to give, gross receipts of $15,000 or less during the first tax year of the organization.

(2) an organization which has been in existence for more than one, but less than three years has received gross receipts in the first two tax years that average $12,000 or less, and

(3) an organization which has been in existence for three years or more has received gross receipts in the immediately preceding three years (including the year for which the return would be filed) that average $10,000 or less.

U. Use of Department of Labor or IRS Forms as Partial Substitutes for Form 990.—Under Rev. Proc. 79-6, 1979-1 C.B. 485, and Rev. Proc. 61-3, 1961-3 C.B. 888, which it superseded, labor organizations required to file Form LM-2, Labor Organization Annual Report, or the shorter Form LM-3 with the U.S. Department of Labor (DOL) have been permitted to satisfy part of their Form 990 filing requirement by submitting a copy of the completed DOL form. These DOL forms were allowed as substitutes for the balance sheet and the partial income statement contained in Part II of the Form 990 for 1978 and prior years.

Although organizations that submitted a substitute form did not have to list the various income items, otherwise reportable on lines 1-7 of Part II, they did have to report the total amount of all the Part II income items on line 1 of Part I. Part I of the revised Form 990 combines the income portions of Parts I and II of the earlier version. This makes it necessary for every organization, including those that use either DOL form in partial satisfaction of their Form 990 filing requirement, to complete all of Part I of the new form, other than the two optional columns discussed in the instructions for Part I.

Labor organizations can substitute a copy of the completed balance sheet (including any supporting schedules required) from the DOL form they file instead of completing the balance sheet in Part V of Form 990. These organizations also need not complete lines 13 through 15 of Part I, but must enter their total expenses for the year on line 16. Since the cash disbursements section of Forms LM-2 and LM-3 contain non-expense items, organizations submitting these substitute forms must provide a reconciliation between the total disbursements shown on the DOL form and the total expense figure on line 16 of Form 990. The separate schedules of expenses required by Form LM-2 must also be completed if that form is used as a partial substitute for Form 990.

Labor organizations submitting the substitute DOL forms were not required to complete the detailed listing of expenses contained in Part II of the Form 990 for 1978 and prior years. That listing of expenses is contained in Part III of the revised form, although under a new format. Accordingly, any labor organization that submits a copy of an approved DOL form in accordance with Rev. Proc. 79-6 is not required to complete Part III of Form 990.

Rev. Proc. 79-6 for the first time allowed certain section 501(c)(9), (17), (18) and (20) organizations to substitute Form 5500, Annual Return/Report of Employee Benefit Plan, or Form 5500-C (in the case of plans with fewer than 100 participants) in partial satisfaction of their Form 990 filing requirement. As in the case of labor organizations, these organizations must complete all ap[illegible] balance sheet of the substitute form. They must also complete all of Form 990 except Parts III and V, lines 13 through 15 of Part I, and the optional columns in Part I.

Substitution of Form 5500 or 5500-C is permitted only when all of the following conditions are met:

(1) The section 501(c) organization (the Form 990 filer) and the employee benefit plan (the Form 5500 filer) are identical entities for financial reporting purposes. Thus, receipts and disbursements, assets, liabilities, and equity accounts of the plan and the section 501(c) organization must be identical,

(2) The employee benefit plan does not include more than one section 501(c) organization and the section 501(c) organization is not a part of more than one employee benefit plan; and

(3) The taxable year of the section 501(c) organization coincides with the employee benefit plan year. (If the tax years are not the same, the section 501(c) entity may want to change its accounting period by filing Form 1128, Application for Change in Accounting Period, in accordance with Rev. Proc. 76-9, 1976-1 C.B. 547, so that its taxable year will coincide with the plan year.)

Specific Instructions

Part I.—Analysis of Revenue, Expenses and Fund Balances

Restricted/Nonexpendable and Unrestricted/Expendable.—The latter two columns are optional for all organizations and are provided so that electing organizations may indicate any externally imposed restrictions as to how and/or when certain funds may be used. All organizations required to file this return must complete the Total column and provide the information required in the line items to the left of that column.

Organizations completing the two optional columns should cross out the inapplicable words in the headings of the columns to indicate whether they are reporting restricted and unrestricted amount or nonexpendable and expendable funds. These two concepts are explained below.

The Restricted and Unrestricted columns are for organizations that want to reflect any externally imposed restrictions on the use of contributions, gifts, grants, endowment income and other amounts received in the current year. These columns also provide a summarized accounting for the utilization of restricted funds received in the current year or in any prior year. Externally imposed restrictions primarily refer to those designated by donors and grantors as to the use of their separate contributions and grants and, in the case of endowment gifts, the income earned by such funds. However, the term could also apply to restrictions imposed by any applicable State or Federal statute or regulations issued by an administrative agency of a State or the Federal Government. An appropriation of funds made at the discretion of the organization's governing body is not an externally imposed restriction.

A donor imposed restriction can either specify how the funds are to be used (for scholarships, for example) or when they are to be used (for example, a fixed term endowment). In the case of noncash contributions particularly, the donor may designate that the organization may not dispose of the property and utilize the proceeds for a certain period of time.

The Restricted and Unrestricted columns are a breakdown of the information required to be reported in the Total column and the individual line items to the left of that column. Therefore, for any line item, the combined amount of the Restricted and Unrestricted columns should equal the figure reported in the Total column or to the left of that column.

When any externally imposed restriction on the use of funds is met, the transfer to an unrestricted fund should be reported on line 19 of Part I by showing a decrease in the amount involved in the Restricted column and a corresponding increase in the Unrestricted column. These offsetting entries [illegible] the change would also be reflected in lines 61-64 of the fund balance section of the balance sheet in Part V of the return. Do not show the transfer on lines 1-12 of Part I since those lines are for reporting the initial receipt or accrual of restricted and unrestricted amounts.

The two preceding paragraphs are also applicable to expendable and nonexpendable funds. Expendable funds include both unrestricted and donor restricted amounts that may be expended for current activities. Thus, for example, if a donor earmarks a contribution to be used for scholarships, that contribution (al[illegible] restricted as to [illegible] pendable. If the donor indicates that the contribution may not be utilized currently but either may be utilized in some future year or should become part of the permanent endowment, that contribution would be nonexpendable whether or not the donor designated a specific program to be supported ultimately by the contribution or the income earned on those funds. Such income itself would be separately treated as expendable or nonexpendable depending upon the presence or absence of a donor restriction as to when the income could be utilized by the organization.

Although the IRS does not require any organization to complete the Restricted and Unrestricted (or Nonexpendable and Expendable) columns, an organization that does so should follow the above instructions. Also, an organization may complete only those line items in the Restricted and Unrestricted (or Nonexpendable and Expendable) columns that it chooses to complete and not all the applicable lines in those two columns. Some States that accept Form 990 in lieu of their own reporting form may require that these columns be completed on the Form 990 filed as a substitute return with those States.

1. Contributions, Gifts, Grants, and Similar Amounts Received.—Lines 1(a) through (e) are to be used to report amounts received as voluntary contributions; that is payments, or the portion of any payment for which the payer (donor) does not receive full and adequate consideration from the recipient (donee) organization. (For grants see the discussion under the heading "Grants equivalent to contributions.")

All receipts that are contributions should be reported on lines 1(a) through (e) and all expenses of raising contributions, and only those expenses, should be reported in column (B), Part III.

Income from special fundraising events and activities, such as dinners, door-to-door sales of merchandise, raffles, carnivals, bingo games and dances should be reported on line 8 rather than as a contribution received. However, when the amount received from a purchaser of these goods or services is more than the value of the consideration given, the excess represents a contribution and should be reported as such. For example, some organizations seek support from the public through solicitation programs that are in part special fundraising events or activities, and in part a solicitation for contributions. An organization might advise potential contributors that each person who "contributed" a specified minimum amount would be entitled to a choice of several items of merchandise. Each person who paid that amount and chose to accept the merchandise would be both buying merchandise and making a contribution. The portion representing a contribution would be the difference between the amount paid to the soliciting organization and the fair market value of the merchandise given to the contributor-purchaser. (See Revenue Ruling 67-246, 1967-2 C.B. 104, for a full discussion of this principal.) The income and related expenses of the revenue received in return for value given portion of such transactions should be reported on line 8. The primary purpose of such solicitations is not to sell the merchandise at its fair market value (even though this might produce a profit), but to receive the contributions. Therefore, all expenses except those for the merchandise [illegible] should be reported as fundraising expenses in column (B), Part III. When the recipient [illegible] entire amount received should be reported as a con[illegible] in column (B). See the [illegible] for [illegible] membership dues should be treated as contributions.

On lines 1(a) through (f) do not report as a contribution received the value of any donated services rendered to the organization, or similar items (such as the free use of facilities or equipment) for which a charitable contribution deduction is not allowable under section 170 of the Code. This applies whether the services or facilities are provided by individuals or organizations, including organizations that are exempt from tax. If you want that information shown [illegible] and similar items in the block at line 74, Part VI (if certain conditions are met). See the instructions for line 74.

Attach an itemized [illegible] that amount to public [illegible] of other property of $5,000 or more received directly or indirectly from one person during the year. Show the name, address, date received, and the total amount received from each person.

An organization described in section 501(c)(3) that meets the [illegible] percent support test of the regulations under section 1.[illegible](1)(A)(vi) (regardless of whether the organization otherwise qualifies as an [illegible]) should only give this information for a person contributing $5,000 or more if the contribution is more than 2 [illegible] contributions, bequests, and devises received during the year.

An organization should report the name and address of the [illegible] has actual knowledge of the [illegible], an organization should not require an employer that withholds contributions from the compensation of employees and periodically pays these amounts to the organization to specify the amounts contributed by a particular employee. Unless the organization has actual knowledge that a particular employee gave more than $5,000 (and more than 2 percent if applicable) the organization should report only the name and address of the employer and the total amount paid.

In determining whether a person has contributed $5,000 or more, [illegible] should only total gifts of $1,000 or more from such person. Separate and independent gifts should not be totalled if less than $1,000. If a contribution is in the form of property and the fair market value can be readily determined (such as market quotations for securities), the description and fair market value must be given, otherwise you may give an estimated value.

The term "person" includes individuals, fiduciaries, partnerships, corporations, associations, trusts and exempt organizations.

Organizations described in section 501(c)(7), 501(c)(8), 501(c)(10), or 501(c)(19) that receive contributions or bequests to be used exclusively for the purposes described in sections 170(c)(4), 2055(a)(3), or 2522(a)(3), must attach a schedule for all gifts which total $1,000 or more from any one person showing (a) the name of the donor, (b) the amount of such contribution or bequest, (c) the specific purpose for which such contribution or bequest was given, and (d) the specific use to which such amount was put. For an amount set aside for such purposes, the organization [illegible] how the amount is held (for instance, whether the amount is commingled with amounts held for other purposes). If the contribution or bequest was transferred to another organization, the schedule must include (a) the name of the transferee organization, (b) a description of the organization, and (c) a description of the relationship between the transferee and transferor organizations. Also attach a statement showing the total dollar amount of contributions and bequests received for such purposes which are $1,000 or less.

Grants equivalent to contributions.—Section 501(c)(9), (17), [illegible] organizations provide either life, sick, accident, welfare, unemployment, pension, [illegible], or similar benefits (or some permitted combination of these benefits) to participants. When any of these organizations receive [illegible] participants or from participants themselves to provide these benefits, such amounts should be reported as program service income on line 10 rather than as contributions on line 1. Only [illegible] section 1.[illegible] of the Income Tax Regulations, a grant is normally made to encourage the grantee organization to carry on certain programs or activities to further its exempt purposes. It may contain certain terms and conditions imposed by the grantor to ensure that the grantee's programs or activities are conducted in a manner compatible with the grantor's own programs and policies. The use of the grant funds may be restricted to one or more specific projects or activities of the grantee. For example, a [illegible] building.

A grant would still be equivalent to a contribution if the grantee performs a service or produces a work [illegible] incidentally benefits the grantor. [illegible] in the instructions [illegible] line 1(d).) However, if the terms of a grant require that a specific service, facility, or product be provided to the grantor—the purpose of which is to serve the direct and immediate needs of that grantor rather than primarily to confer a direct benefit upon the general public or [illegible] (other than 501(c)(3) organizations) that grant does not represent a [illegible] but a payment for services, and/or facilities depending upon the specific facts. In general, any payments made primarily to [illegible] to receive [illegible] or [illegible] benefit as a result of the service, facility, or product obtained should not be treated as a contribution.

For example, assume that a [illegible] interest organization described in section 501(c)(4) makes a grant to another organization to conduct a nationwide survey using a scientific sampling method. The purpose of the survey is to determine voter attitudes on various issues in which the grantor has an interest. The grantor plans to use the survey results in planning its program for the next three years. Under these circumstances the grant to the organization that will make the survey does not represent a contribution since conducting the survey and furnishing the survey report primarily serve the direct and immediate needs of the grantor and the benefit to the [illegible] would be more than incidental. Depending upon the facts, the grantees should treat the grant funds as either program service revenue (line 10) or other revenue (line 11) when they are taken into account as income.

Research leading to the development of tangible products for the use or benefit of the payer should generally be treated as a service provided for the direct and immediate needs of the payer. Basic research or studies carried on in the physical or social sciences generally should not be treated as serving the needs of the payer.

Non-cash contributions.—Contributions received in a form other than cash should be recorded at market value as of the date of contribution. For marketable securities registered and listed on a recognized securities exchange, market value generally is measured by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date. (See section 20.2031-2 of the Estate Tax Regulations for this general rule, exceptions, and special rules that may be applied to determine the value of contributed stocks and bonds.) When market value can not be readily determined, an appraised value should be used.

The amount of any non-cash contribution that has an outstanding debt attached should be determined by subtracting the amount of the debt from the fair market value of the property. The [illegible] should be recorded at its full value and the debt recorded as a liability on the books of account. [illegible] For purposes of computing unrelated business taxable income, the basis of contributed property as determined under the normal basis rules of sections 1011 through 1024 must be used to calculate depreciation, cost depletion, and any taxable gain or loss on the sale of an asset used in an unrelated trade or business.

1(a). Contributions, etc. received directly from the public.—Enter the total contributions, etc. received by the organization directly from the public. However, [illegible] any amounts received through a professional fundraiser that are to be reported on line 1(b).

Amounts to be reported here include contributions, gifts, grants, etc. received from individuals, trusts, corporations, estates and foundations. Include contributions and grants from public charities and other exempt organizations that are not fundraising organizations (see instructions for line 1(c)), or affiliates of [illegible] organization (see instructions for line 1(e)). Membership dues and assessments should be reported on line 1(a) to the extent they represent contributions from the public rather than [illegible] organizations.

Amounts contributed by a commercial co-venturer should be reported on line 1 [illegible] due the donee organization for letting an outside organization or individual use its name in a sales promotion campaign in which the donor advertises that [illegible] named donee organization for each unit of a particular product or service sold or for each occurrence of a specified type.

1(b). Contributions, etc. received through professional fundraisers.—Enter the amount of contributions received from the public through any solicitation campaign conducted for the organization by a professional fundraiser who is not an employee of that organization. [illegible] such an arrangement [illegible] fundraiser typically uses its own mailing list and conducts the mail campaign (or has employees who solicit contributions in person or by telephone), [illegible] for [illegible] such [illegible] expenses and employee salaries, and is paid a fee that may be based on the use of the mailing list and the net contributions received (total contributions reduced by mailing list charges and/or direct expenses).

Do not include on line 1(b) contributions received through solicitation campaigns conducted by the organization itself. This applies even if one or more outside fundraisers provide some editorial, production, mailing, or other services as long as the solicitation campaign is actually conducted by the staff and/or members of the soliciting organization.

1(c). Contributions, etc. received as allotments from fundraising organizations.—Enter the total of contributions received indirectly from the public through solicitation campaigns conducted by federated fundraising agencies and similar fundraising organizations (such as a United Way organization and certain sectarian federations). These organizations normally conduct fundraising campaigns within a single metropolitan area or some part of a particular State, and allot a portion of the net proceeds to each participating organization on the basis of the designations made by individual donors and other factors taken into account by the particular distributions formula used.

Contributions from public charities and other publicly supported organizations that are not fundraising agencies just described should be reported on line 1(a). If the donor and donee organizations are affiliates the donee should report such contributions on line 1(e).

1(d). Contributions, etc. received as government grants.—The discussion under "Grants equivalent to contributions" is particularly applicable to this line item. A grant or other payment from a governmental unit represents a contribution if the purpose of the payment is primarily to enable the donee to provide a service to, or maintain a facility for, the direct benefit of the public rather than to serve the direct and immediate needs of the grantor (even if part of the expense of providing such service or facility is paid for by the public).

Following are examples of governmental grants and other payments that satisfy this requirement and represent contributions:

(1) Amounts paid by a governmental unit for the construction or the maintenance of library or hospital facilities which are open to the public.

(2) Amounts paid under government programs to nursing homes or homes for the aged in order to provide health care or domiciliary services to residents of such facilities, or

(3) Amounts paid to child placement or child guidance organizations under government programs serving children in the community. [illegible] public gets the primary and direct benefit from these payments, any [illegible] would be indirect and insubstantial as compared to the public benefit.

1(e). Other contributions, etc.—Enter the total amount of contributions, etc. received from all sources other than those covered by lines 1(a)–(d). Contributions and grants from organizations affiliated with the donee organization should be reported on this line.

A national organization's affiliates would include its local, State, and area chapters. The affiliates of any of these chapters would include both the national organization and any other chapter. An auxiliary or similar [illegible] is an affiliate [illegible] operates in close association with the other (whether [illegible]

1(f). Total contributions, etc.—Enter the total of the contributions, gifts, grants, and similar amounts reported on line 1(a) through (e). See the instructions for line 1 [illegible] regarding the schedule of contributors required to be given by some organizations.

2. Membership dues and assessments.—Enter the total of membership dues and assessments from members and affiliates that are not contributions. Use the rationale applied in Revenue Rulings 54-565, [illegible] 122, 1968-2 C.B. [illegible], in making this distinction. These rulings state that dues [illegible] form of contribution to the extent that the amount paid is more than the monetary value of the benefits and privileges [illegible] as an incident of [illegible]).

Examples of such benefits and privileges include subscriptions to publications, newsletters (other than those [illegible] information about the activities of the organization), free or reduced rate admissions to events sponsored by the organization, the use of its facilities, and discounts on articles or services that can be purchased by both members and nonmembers. Other intangible benefits, such as the right to attend meetings, vote or hold office in the organization, and the publicity or distinction arising from being a member of the organization, may be disregarded in determining the value of the benefits of membership.

For membership organizations other than those [illegible], there are generally benefits or consideration received in return for the payment of dues, therefore, the dues are not contributions. This is particularly true with organizations described in section 501(c)(5), 501(c)(6) or 501(c)(7), although the benefits accruing to members may be somewhat indirect.

When a dues payment is made primarily to provide financial support for the activities of the recipient organization rather than for the payer to derive certain benefits having more than nominal monetary value, that dues payment represents a contribution. The fact that benefits, whose total value is more than a nominal amount, are available to the dues payer shows that that person's intent (and that of all members of the same class) in paying the dues was to receive those benefits and not to make a contribution.

3. Interest.—Enter the total interest income for the [illegible] interest on [illegible] governmental obligations that is not subject to tax under section 103 but exclude amounts earned on program-related investments (reported on line 10). Program-related investments are those made for the primary purpose of accomplishing an exempt purpose consistent with the investing organization's exempt status, rather than for the production of income. All income from loans made to accomplish an exempt purpose, should be reported on line 10. Following are examples of such loans: scholarship loans; low interest loans to charitable organizations, [illegible], or victims of a disaster; loans to affiliated organizations; and loans by a credit union to its members. Loans to officers, directors and trustees do not fall within this category.

4. Dividends.—Enter the total dividend income for the year, excluding any capital gains dividends which should be reported on line 7. Dividends on stock that represent a program related investment (see instructions for line 3 for definition) should be reported on line 10.

5(a). Gross rents.—Enter the gross amount of rental income for the year from investment property. Do not [illegible] (which should be reported on line 10 (and the related expenses which should be reported in column (C) of Part III). For example, an organization whose exempt purpose is to provide low-rental housing to persons with low income would get exempt function income from such rentals. Renting office space or other facilities or equipment to unaffiliated exempt organizations is not income from an exempt function (and should be reported on line 5(a)) unless the charge is materially below the fair rental value of the property, and the lessor's purpose in charging less than fair rental value was to assist the lessee in carrying out its exempt purposes. [illegible] tions should be treated as exempt function income and reported on line 10.

5(b). Rental expenses.—Enter the total expenses [illegible] that are for the income reported on line 5(a). These expenses include depreciation if that expense is recorded on the organization's books or records.

5(c). Net rental income.—Enter the difference between lines 5(a) and 5(b). Any loss should be shown in parentheses.

6. Royalties.—Enter the total royalty income for the year from all sources.

7(a)–(c). Capital gains.—Attach a schedule showing for each asset sold or exchanged (whether or not [illegible]): (a) date acquired, how acquired, date sold and to whom sold; (b) gross sales price; (c) cost, other basis, or if donated value at time acquired (state which); (d) expense of sale and cost of improvements made after acquired; and (e) if depreciable property, depreciation since acquired.

Publicly traded securities.—For sales of publicly traded securities through a broker, an organization may total the gross sales price, the cost or other basis, and the expenses of sale on all securities sold and report lump-sum figures in place of the detailed reporting required in the above paragraph.

For purposes of this return, publicly traded securities include common and preferred stock, bonds (including governmental obligations) and mutual fund shares that are listed and regularly traded in an over-the-counter market or on an established exchange and for which market quotations are published or otherwise readily available.

An exempt organization may use average cost basis in reporting gain or loss from sales of securities, provided the averaging is confined to sales reported for informational purposes only. For this purpose, when securities are sold, gain or loss may be computed by comparing the sales price with the average cost basis of the particular security.

The gross sales price should be entered on line 7(a), Part I. The cost or other basis, expenses, etc. (less depreciation) should be totalled and entered on line 7(b); and the net gain or loss entered on line 7(c). Capital gains dividends, the organization's share of capital gains and losses from a partnership and capital gains distributions from trusts should be reported on lines 7(a) and 7(c) and the source indicated on the schedule described above.

8(a)–(c). Income from special fundraising events and activities.—Enter on the appropriate line the gross income, expenses and net income from all special fundraising events and activities such as dinners, dances, carnivals, raffles, bingo games, and door-to-door sales of merchandise. In themselves, these activities only incidentally accomplish an exempt purpose. Their sole or primary purpose is to raise funds (other than contributions) to finance the exempt activities of the organization. This is done by offering goods or services of more than nominal value (as compared to the fee or price charged) in return for a payment that yields revenue that is more than the direct cost of the goods or services provided. However, see the instructions for line 1 for reporting receipts and expenses when the recipient organization furnishes less than full consideration, or consideration having only nominal value. Contributions received during the course of a special fundraising event (such as at a dance or carnival) should be reported on line 1.

In the three line schedule for line 8 describe each special fundraising event or activity conducted, and [illegible] the total receipts and total expenses of each in the appropriate column. Attach a schedule using the same format if more space is needed.

Any expense included on line 8(b) should not also be reported on line 9(b) nor in column (B) of Part III.

9(a)–(c). Gross profit on sales of inventory.—Enter the amount of gross sales (minus returns and allowances), cost of goods sold, and gross profit (or loss) from the sale of all inventory items, other than those sold in special fundraising events and activities reported on line 8. These inventory items are either produced by the organization for sale to others or purchased by the organization for resale. The latter does not include investments on which the organiza[illegible] and subsequent sale (these sales should be reported on line 7). Sales revenue and the related cost of goods sold should be reported on line 9, whether the sale of the merchandise [illegible] an exempt function or an unrelated trade or business.

10. Program service revenue.—Enter the total program service revenue from Part II, line (f). As discussed in the instructions for column (C) of Part III, program services are those activities conducted by an organization on which its exempt status is based. For example, a hospital would report on line 10 all of its charges for medical services (whether to be paid directly by the patients or through Medicare, Medicaid, or other third party reimbursement), hospital parking lot fees, room charges, laboratory fees for hospital patients, and related charges for services. Each of those revenue-producing program service activities would be listed in Part II along with showing the revenue from each. However, sales of drugs and pharmaceutical supplies to patients, food sales to patients (visitors or staff), the sale of gift shop items, and other sales of inventory items consistent with the exempt function of the hospital would be reported on line 9 along with sales of inventory that are an unrelated trade or business.

Unrelated trade or business activities (not including any special fundraising events or activities) that generate fees for services may also be program service activities. A social club, for example, should report as program service revenue the fees it charges for the use of its tennis courts and golf course by persons who are not members, or spouses, dependents, or guests of members. The fees charged members, their spouses, dependants or guests, of course, would also be reportable as program service revenue.

11. Other revenue.—Enter the amount from Part II, line (g). This figure represents the total income from all sources not covered by lines 1 through 10. Each of these revenue-producing activities must be listed in Part II.

12. Total revenue.—Enter the total of lines 1(f) through 11. If the amount is $25,000 or less, see instruction D for information about the simplified reporting requirement for small organizations.

Lines 13 Through 16—Expenses

The completed schedule of expenses in Part III, line 40 provides the information needed to complete the Total column of lines 13 through 16. In completing Part III, it is necessary to add together expenses of the same object classification (salaries, travel, occupancy, etc.) to show the functional activity (fundraising, program services, or management and general) for which they were paid or incurred, regardless of whether the expenses were financed out of restricted or unrestricted funds. In completing lines 13–16 of the Restricted and Unrestricted columns it is necessary to resegregate these amounts to show the use of funds subject to externally imposed restrictions and those free of such restrictions.

Organizations that reported total revenue of $25,000 or less on line 12 are not required to complete columns (C) and (D) of Part III and, therefore, do not have to enter an amount on lines 14 and 15.

13. Fundraising.—In the Total column, enter the amount from column (B) of line 40.

14. Program services.—In the Total column, enter the amount from column (C) of line 40.

15. Management and general.—In the Total column, enter the amount from column [illegible] of line 40.

16. Total expenses.—In the Total column, enter the amount from column (A) of line 40.

Lines 17 Through 20—Fund Balances

17. Excess (deficit) for the year.—Enter the difference between line 12 and line 16. If line 16 is greater than line 12, enter the difference in parentheses..

18. Fund balances or net worth, beginning of year.—Enter the amount from column (A) of line 65, or equivalent figure from financial records.

19. Other changes in fund balances or net worth.—Attach a schedule explaining any changes in fund balances or net worth between the beginning and end of the year that are not [illegible] [illegible] include adjustments of prior years' activity and unrealized gains and losses on investments carried at market value. Transfers between restricted and unrestricted funds should be shown in the Restricted and Unrestricted columns (by organizations that elect to complete those columns), but the net effect of such transfers would be –0– in the Total column.

20. Fund balances or net worth, end of year.—Enter the total of lines 17, 18, and 19. The figure in the Total column should equal the amount reported in column (B) of line 65, or equivalent figure from financial records.

Part II.—Program Service Revenue and Other Revenue

List each revenue producing program service activity and each "other" activity as described in the instructions for lines 10 and 11. Enter the gross revenue (that is, without subtracting any related expenses) from each such activity in the proper column and report the total of each column on lines (f) and (g) of Part II and on lines 10 and 11 of Part I, as appropriate.

Part III.—Allocations of Expenses by Function

Part III reflects the organization's expenses by object classification (salaries, printing, postage, and supplies) allocated into the three functional areas: fundraising (column (B)), program services (column (C)), and management and general (column (D)). These functional areas are explained below. Any expense item required to be reported on lines 5(b), 7(b), 8(b), or 9(b) in Part I should not be reported in Part III.

Organizations should follow their normal method of accounting in reporting total expenses paid or incurred in column (A). If the filer's accounting system does not separate expenses into categories that are readily compatible with columns (B), (C) and (D), any reasonable method may be used to allocate expenses among the three categories. Figures should be accurate if precise figures cannot be determined.

Expenses solely for a specific function should be reported in the column appropriate for that function. Expenses (such as officers' salaries) that are for several functions should be shown as an expense of the separate functions on the basis of the time devoted by each of the officers. Some shared expenses (such as occupancy, supplies, and depreciation of furniture and fixtures) must be allocated among columns (B), (C) and (D) using an appropriate basis for each type of cost while other shared expenses should be reported in column (D) only. The instructions for the individual columns discuss this.

Allocating Indirect Expenses

Larger organizations that accumulate indirect expenses in various cost centers (such as the expenses of operating and maintaining the physical plant, in the case of colleges and universities) that are reallocated to the program services and other functional areas of the organization in a single step or in multiple steps may find it easier to report these expenses in the following manner. The expenses of these indirect cost centers may be reported on lines 21 through 37 of the Management and general expense column in Part III, along with the expenses properly reportable in that column. The portion of the expense to be allocated to the fundraising function and to program service activities should be entered on line 37 as an increase in those columns and as a corresponding decrease in [illegible] offsetting allocations would not increase or reduce the expenses reported in the Total column. However, if an allocation is made to any of the expense areas in Part I (such as the expenses attributable to special fundraising events and activities), the decrease in the Management and general expense column attributable to that allocation must also be reflected as a decrease in the Total column. This would prevent the reporting of the same expenses in both Part I and Part III.

The above instructions can be illustrated by the following example. An organization reports $50,000 of [illegible] management and general expenses and $100,000 of expenses of an indirect cost center that are to be allocated in full to other functions. The total of lines 21 through 39 of column (D) would be $150,000 before the allocations were made. Assume that $10,000 (of the $100,000 total expenses of the cost center) was allocable to fundraising, $70,000 to various program services, $15,000 to management and general functions and $5,000 to special fundraising events and activities. To report this in Part III under this alternate method:

(1) Indicate the cost center, the expenses of which are being allocated, on line 37 ("Allocation of (specify) expenses");

(2) Enter a decrease of $5,000 on the same line in the Total column, representing the expenses already reported in the expense column of line 8 in Part I;

(3) Enter $10,000 on the same line in the Fundraising column;

(4) Enter $70,000 on the same line in the Program services column;

(5) Enter a decrease of $85,000 on the same line in the Management and general column, representing the allocations to functional areas other than management and general.

After these allocations were made, the total of line 40 of column (D) would be $65,000, consisting of the $50,000 aggregate amount and the $15,000 allocation of the aggregate cost center expenses to management and general.

The above is an example of a simple one-step allocation that was used to show how to report the allocation in Part III. This reporting method would actually be needed more in the case of multiple step allocations in which two or more cost centers are involved. The total expenses of the first would be allocated to the other functions, including an allocation of part of these expenses to the second cost center. The expenses of the second cost center would then be allocated to other functions and any remaining cost centers to be allocated, and so on. The greater the number of these cost centers which are allocated out, the more difficult it would be to preserve the identity of the object classification (salaries, interest, supplies, etc.) of the expenses of each cost center. The reporting method described above avoids this problem.

Column (A). Total.—Column (A) is the total of columns (B), (C), and (D) for each line item in Part III. With the exception of those expenses reported on lines 5(b), 7(b), 8(b), and 9(b) of Part I, all of the expenses paid or incurred by the organization (including contributions awarded and depreciation expenses, if any) should be reported in column (A).

Column (B). Fundraising.—Fundraising expenses include the total costs of soliciting (restricted and unrestricted) contributions, gifts, grants, etc. Both direct and indirect expenses, including allocable amounts of overhead and other shared costs, should be reported in column (B). Expenses incurred in connection with special fundraising events and activities such as dances, raffles, bingo games, carnivals, etc., should not be reported in Part III, but should be reported on line 8(b) of Part I. See the instructions for line 8 for the reporting of income and expenses from special fundraising events and activities.

Column (C). Program services.—Program services are those activities conducted by the organization on which its exempt status is based. In reporting these expenses, it does not matter whether those activities are self-funded (in whole or in part) or funded entirely out of contributions, investment income, accumulated income or any other source. [illegible] or business activities conducted by the organization. For example, the publication of a magazine by an exempt organization is a program service even though the magazine contains editorials and articles that constitute the performance of an exempt function (as well as advertising) and income from which is taxable as unrelated business income.

When an organization receives a grant requiring it to conduct research, produce a work product or perform a service either to meet the specific needs of the grantee or for the direct benefit of the public, the costs incurred represent program service expenses. These costs should not be treated as fundraising expenses even if the grant is reported as a contribution on line 1.

Column (D). Management and general.—This column is to be used to report those expenses that relate to the overall management and functioning of the organization, rather than the direct supervision or conduct of fundraising activities or program services. Specific types of expenses that should be reported here include those for meetings of the board of directors or similar group, committee and staff meetings, general legal services, accounting, personnel and other centralized functions, auditing, investment expenses other than those relating to rental income (line 5(b)), general liability insurance, preparation, publication and distribution of an annual report, and office management. However, this is true only for expenses of a general nature and not expenses incurred for special meetings or other activities dealing with fundraising or specific program services.

Salaries of officers and their staffs and related expenses should be allocated to program services and fundraising on the basis of the officers' time devoted to those functions. Only the remainder should be reported as management and general expenses.

21. Contributions, gifts, grants, and similar amounts awarded.—Attach a schedule to support contributions, gifts, grants, scholarships, etc. showing: (a) each class of activity; (b) separate total for each activity; (c) name and address of donee and amount of distribution to donee; and (d) relationship of donee if related by blood, marriage, adoption, or employment (including children of employees) to any person or corporation having an interest in the organization such as creator, donor, director, trustee, officer, etc. Activities should be classified according to purpose in greater detail than merely saying charitable, educational, religious, or scientific. For example, payments for nursing service, or laboratory construction, for fellowships, or for assistance to indigent families should be identified. For payments for assistance to indigent families, the identity of the individuals should not be given.

Although the actual distribution of cash, securities or other property is to be entered on line 21 of column (C), the expenses for the distributions are not to be included on that line, but should be entered on lines 23 through 39 of column (C).

When the fair market value of the property at the time of disbursement is the measure of a contribution, the schedule must also show: (a) description of the contributed property; (b) book value of the contributed property; (c) the method used to determine the book value; and (d) the date of the gift. In such case the difference between fair market value and book value should be shown in the books of account.

22. Benefits disbursed to or for members.—Organizations giving benefits to members or dependents (such as those organizations exempt under section 501(c)(8), 501(c)(9) or 501(c)(17)) attach a schedule showing amount of: (a) death, sickness, hospitalization, or disability benefits; (b) unemployment compensation benefits; and (c) other benefits (state nature). Do not report on this line the cost of employment related benefits given officers and employees of the organization.

23. Compensation of officers, directors, and trustees.—Enter the total amount of compensation of officers, directors, and trustees for the year. The name, compensation, and other information relating to each officer, director, and trustee [illegible] in Part IV.

The organization's officers, directors, trustees, etc. should include in their income any payments and allowances made to them or on their behalf [illegible] the Code. For more detailed information [illegible] the types of income to be reported here, see Publication 525, Taxable and Nontaxable Income.

All organizations, except for certain ones exempt under section 501(c)(3), that pay salaries, wages, or other compensation to officers or other employees are generally liable for filing Forms 941 and 940 to report social security, withholding, and Federal unemployment taxes. Your exemption letter will state whether your organization is subject to these taxes.

24. Other salaries and wages.—Enter the total salaries of all employees not reported on line 23.

25. Pension plan contributions.—Enter the employer's share of contributions to qualified and nonqualified pension plans for the year. Except for Simplified Employee Pension Plans complete Form 5500, 5500-C, or 5500-G, as appropriate, for your plan and file as a separate return. If you have more than one plan, complete the appropriate form for each plan. File this form on or before the last day of the 7th month following the close of the plan year.

26. Other employee benefits.—Enter the amount of your contributions to employee benefit programs (e.g., insurance, health and welfare programs) that are not an incidental part of a pension plan included on line 25. Also, see instructions for Form 5500.

27. Payroll taxes.—Enter the amount of Federal, State, and local payroll taxes for the year, but only those taxes that are imposed on the employer. This would include the employer's share of FICA taxes, the FUTA tax, State unemployment compensation taxes, and other State and local payroll taxes. Do not include taxes withheld from employee's salaries and paid over to the various governmental units (such as Federal and State income taxes and the employee's share of FICA tax).

28. Fees for fundraising.—Enter the amount paid or incurred as fees to outside fundraisers for solicitation campaigns conducted by them (the receipts are reported on line 1(b)). Also include fees paid or due to fundraisers for services such as providing consulting services in connection with a solicitation campaign conducted by the organization itself.

29. Other professional services.—Enter the total expense for professional services including legal, accounting, investment advice, medical and other professional services not reported on line 28. Do not include amounts paid to employees of your organization.

30. Interest.—Enter the total interest expense. Do not include any interest expense for rental property that is reported on line 5(b).

31. Occupancy.—Enter the total amount paid or incurred for the use of office space or other facilities, heat, light, power, and other utilities (other than that reported on line 34), outside janitorial services, and similar expenses.

32. Rental and maintenance of equipment.—Enter the total expense of renting and maintaining equipment other than automotive equipment. Include the latter on line 37 (other expenses) along with all other automobile operating costs.

33. Printing and postage.—Enter the total printing and postage costs for the year from all activities.

34. Telephone.—Enter the total telephone expense for the year. Telegram expenses may be included on this line or listed separately on line 37.

35. Supplies.—Enter the total cost of office, classroom, medical, and other supplies used during the year as determined by the organization's normal method of accounting for supplies.

36. Travel.—Enter the total of all travel expenses (other than automobile operating costs on line 37).

37. Other expenses.—Enter the total of all other expenses and itemize in the space below line 37.

38. Total expenses before depreciation.—Enter the total of lines 21 through 37.

39. Depreciation, depletion, etc.—If your organization records depreciation, depletion, and similar expenses, enter the total of such expenses for the year. Include any depreciation (amortization) of leasehold improvements. If you claim depreciation, attach a schedule (you may use Form 4562, Depreciation) showing: (a) description of property; (b) date acquired; (c) cost or other basis; (d) depreciation allowed or allowable in prior years; (e) method of computation; (f) rate (%) or life (years); and (g) depreciation for this year (any additional first-year depreciation claimed must be shown on a separate line of the depreciation schedule).

Attach Form T if a deduction is claimed for depletion of timber.

40. Total.—Enter the total of lines 38 and 39. The figures entered in columns (A), (B), (C), and (D) should be reported on lines 16, 13, 14, and 15, respectively, of the Total column in Part I.

Part IV.—List of Officers, Directors, and Trustees

Enter the amount of compensation and other payments made by the organization during its annual accounting period (or during the calendar year ending within such period) to the officers, directors, and trustees (or any person having responsibilities or powers similar to those of officers, directors, or trustees) of the organization.

Column (E). Expense account and other allowances.—Enter only those amounts that are includable in the gross income of the recipients (that is, reported on their separate income tax returns) because no accounting was given to the organization, allowances or reimbursements were more than the expenses incurred by the payee in rendering services to the organization, or for any other reason.

Part V.—Balance Sheet

The balance sheet should agree with the books of account or any differences should be reconciled.

Lines 61 through 65—Fund Balances and Net Worth Section

Fund Accounting

Organizations that use fund accounting should check the block in the left column and complete lines 61 through 65, using the line item captions in that column. Those organizations that do not use fund accounting should refer to the section labeled "All Others" for instructions for completing the net worth (right) column (lines 62 through 65) of the balance sheet. Fund accounting is a procedure under which an organization segregates its assets, liabilities, and net worth into separate funds according to externally imposed restrictions on the use of certain assets, similar designations by the organization's governing board, and other amounts that are unrestricted as to use. Each fund is like a separate entity in that it has a self-balancing set of accounts showing assets, liabilities, equity (fund balance) "income," and expenses. Since these funds are actually part of a single entity, they are all included in that organization's own financial statements. Similar accounts in the various funds may or may not be consolidated in those statements according to the organization's preference and practice. Parts I, III, and V of this form, however, require such consolidation. Recognition of the separate funds and the net changes within the various funds during the year is accomplished by the fund balances section (lines 61 through 65) of the balance sheet.

61(a). Current funds, unrestricted.—Enter the fund balance per books for the current unrestricted fund.

61(b). Current funds, restricted.—Enter the total fund balances per books for all current restricted funds.

62. Land, buildings and equipment fund.—Enter the fund balance per books for the land, buildings and equipment fund (plant fund).

63. Endowment and similar funds.—Enter the total fund balances per books for the permanent endowment fund and term endowment funds. The fund balances of the annuity and life income funds may be reported here (if immaterial in amount) or on line 64 if the amount is material.

64. Other funds.—Enter the total fund balances per books for all funds not reported on lines 61 through 63.

65. Total fund balances.—Enter the total of lines 61 through 64. The beginning of the year figure in column (A) should be carried over to the Total column in Part I, line 18. The end of year figure in column (B) should agree with the figure on line 20 of the Total column in Part I.

66. Total liabilities and fund balances.—Enter the total of lines 60 and 65. That total must equal the figure for total assets reported on line 53 for both the beginning and end of year.

All Others

All organizations that do not use fund accounting should check the block in the right column and report their net worth on lines 62 through 65.

62. Capital stock or trust principal.—For corporations, enter the balance per books in the capital stock accounts representing the par or stated value (or total amount received for stock with no par or stated value) of all classes of stock issued and, as yet, uncancelled. For trusts, enter the amount in the trust principal or corpus account.

63. Paid-in or capital surplus.—Enter the balance per books for all paid-in capital in excess of par or stated value for all stock issued and, as yet, uncancelled. Also, organizations that record them in such manner should include any paid-in capital representing donations from both stockholders and others. (Note: This does not apply to section 501(c)(3) organizations and most of the other organizations that file this form.) Any current year donations that would be included in the total for line 63 must also be reported on line 1, Part I.

64. Retained earnings or accumulated income.—For corporations, enter the balance in the retained earnings or similar account, less the cost of any treasury stock held by the corporation. For trusts, enter the balance per books in the accumulated income or similar account.

65. Total net worth.—Enter the total of lines 62 through 64. The beginning of the year figure in column (A) should be carried over to the Total column in Part I, line 18. The end of year figure in column (B) should agree with the figure on line 20 of the Total column in Part I.

66. Total liabilities and net worth.—Enter the total of lines 60 through 65. That total must equal the figure for total assets reported on line 53 for both the beginning and end of year.

Part VI.—Statements Regarding Certain Activities

67. Description of activities.—Give a brief description of each significant program service activity you conducted during the year (these expenses are reported in column (C) of Part III). Show the total expenses paid or incurred for each such activity. See the instructions for column (C) of Part III for a discussion of program service activities.

68. Change in activities.—Attach a statement explaining any significant changes in the nature or type of activities that you conduct to further your exempt purpose. These new or modified activities would be those not listed as current or planned in your application for recognition of exemption; or those not already made known to IRS by a letter to your key district director or by an attachment to your return for any prior year. Besides stating new activities or modifying current ones, any major program activities that are being terminated should also be disclosed.

69. Changes in organizing or governing documents.—Attach a conformed copy of any changes to your articles of incorporation, constitution, trust instrument or other organizing document, or to your bylaws or other governing document.

A "conformed" copy is one that agrees with the original document, and all amendments thereto. If the copies are not signed, they must be accompanied by a written declaration signed by an officer authorized to sign for the organization, certifying that they are complete and accurate copies of the original documents.

Chemically or photographically reproduced copies of articles of incorporation showing the certification of an appropriate State official need not be accompanied by such a declaration. See Rev. Proc. 68-14, 1968-1 C.B. 768, for additional information.

When a significant number of changes are made, a copy of the entire revised organizing instrument or governing document should also be provided.

70. Unrelated business income.—See General Instruction [illegible] for a discussion of unrelated business income and the Form 990-T filing requirements for section 501(c) organizations having such income.

[illegible] items of income and expense reported on Form 990–T must also be reported on Form 990 when the organization is required to file both forms.

71. Liquidation, dissolution, termination, or substantial contraction.—See general instruction R for definitions and instructions for the information required to be given in the event of a liquidation, dissolution, termination, or substantial contraction.

72. Relation to other organizations.—Answer this [illegible] governing body, officers, trustees or membership consists of individuals who are also officers, directors, trustees, or members of any other organization.

A strictly coincidental overlap of membership with another organization (that is, when membership or affiliation with one organization is not a condition of membership in the other) should be disregarded. For example, assume that a majority of the members of a section 501(c)(4) civic organization are also members of a local chamber of commerce described in section 501(c)(6). The civic organization should answer "No" to question 72 if there is no requirement to be a member of the chamber of commerce in order to qualify for membership in the civic organization.

Affiliation with any statewide or nationwide organization also should be disregarded. Thus, the civic organization in the above example would still answer "No" to question 72 even if it was a member of a State or national federation of similar organizations.

73. Expenditures for political purposes.—An "expenditure for political purposes" is any expenditure intended to influence the selection, nomination, election, or appointment of any individual to any Federal, State, or local public office, or office in a political organization, or the election of Presidential or Vice Presidential electors, whether or not such individual or electors are selected, nominated, elected, or appointed.

An expenditure includes a payment, distribution, loan, advance, deposit, or gift of money, or anything of value. It also includes a contract, promise, or agreement to make an expenditure, whether or not legally enforceable.

Section 501(c) organizations are required to file Form 1120-POL if both the amount of their expenditures for political purposes and their net investment income exceed $100 for the year.

Section 501(c) organizations that maintain separate segregated funds described in section 527(f)(3) should refer to the instructions for Form 1120–POL for filing requirements.

74. Donated services of facilities.—Organizations that receive donated services or the use of facilities or equipment at less than fair rental value should NOT report the value of such items in Part I or III of this return. (See instructions for line 1.) However, some organizations may want this information to be [illegible] for public inspection. Organizations that maintain records showing the amount and total value of the donated services or use of assets may enter that information in the space provided on line 74. (The IRS does not require the maintenance of such records or the reporting of this information.) Also, estimates may be furnished where there is a clearly objective basis for measuring the value of donated services or facilities.

75. Section 501(c)(5) or (6) organizations.—Attempts to influence the opinion of the general public, or any segment of the general public, on legislative matters or referendums constitute grassroots lobbying. Such lobbying may be explicit in the case of an advertisement which urges or encourages the public to contact members of a legislative body for the purpose of proposing, supporting, or opposing legislation. Grassroots lobbying may also be implicit in any advertisement or other communication directed at the public if the communication is an attempt to mold the public's opinion on a legislative matter or referendum. Any lobbying directed at the members of the organization is not grassroots lobbying. Lobbying directed at "potential" members, employees of members, or stockholders of members would be grassroots lobbying. See section 1.162–20(c) of the Income Tax Regulations for further discussion of grassroots lobbying.

76. Clubs exempt under section 501(c)(7).—A section 501(c)(7) organization is permitted to receive up to 35 percent of its gross receipts, including investment income from sources outside of its membership without losing its tax-exempt status. Of the 35 percent, not more than 15 percent of the gross receipts should be derived from the use of a social club's facilities or services by the general public.

Gross receipts are defined for this purpose as those receipts from normal and usual activities of the club (that is, those activities it has traditionally conducted) including charges, admissions, membership fees, dues, assessments, investment income (such as dividends, rents, and similar receipts), and normal recurring capital gains on investments, but excluding initiation fees and capital contributions. However, where a club receives unusual amounts of income, such as from the sale of its clubhouse or similar facility, that income is not to be included in the formula; that is, such unusual income is not to be included in either the gross receipts of the club or in the permitted 35 or 15 percent allowances. On the other hand, where college fraternities or sororities charge membership initiation fees, but no annual dues, such fees will be included in their gross receipts; ordinarily initiation fees are excluded.

If an organization has outside income in excess of the 35 percent limit (or 15 percent in the case of gross receipts derived from nonmember use of a club's facilities), all the facts are to be considered in determining whether the organization qualifies for exempt status.

If the application of the above rules does not affect the club's exempt status, the amount of income shown on line 76(b) must be reported on Form 990–T.

Public Law 94-568 provides, in part, that an organization described in section 501(c)(7) is not exempt from income tax for any tax year beginning after October 20, 1976, if, at any time during such tax year, its governing instrument, bylaws, or any written policy statement provides for discrimination against any person on the basis of race, color, or religion.

77. Section 501(c)(12) organizations.—For purposes of section 501(c)(12), the term "gross income" means gross receipts minus cost of goods sold.

In the case of a mutual or cooperative telephone company, "gross income" does not include amounts received or accrued from another telephone company for completing long distance calls to, from, or between members of the mutual or cooperative telephone company.

78. Public interest law firms.—Public interest law firms exempt under section 501(c)(3) or 501(c)(4) must attach a statement that lists the cases in litigation, or that have been litigated during the year. For each case, the statement must include a description of the matter in dispute and an explanation as to how the litigation will benefit the public generally. See Rev. Proc. 71–39, 1971–2 C.B. 575. The firms must also attach a report of all fees sought and recovered. See Rev. Proc. 75–13, 1975–1, C.B. 662, for procedures for the acceptance of attorney's fees.

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt from Income Tax

Under section 501(c) (except black lung benefit trust or private foundation), of the Internal Revenue Code or section 4947(a)(1) trust

OMB Clearance No. ____
Expires ____

1981

For the calendar year 1981, or fiscal year beginning ____, 1981, and ending ____, 19__

Use IRS label. Otherwise, please print or type.	Name of organization	A Employer identification number (see instruction L)
	Address (number and street)	B State registration number (see instruction D)
	City or town, State, and ZIP code	C If address changed check here . . ▶ ☐

D Check applicable box—Exempt under section ▶ ☐ 501(c) (   ) (insert number), OR ▶ ☐ section 4947(a)(1) trust

E Accounting method: ☐ Cash ☐ Accrual ☐ Other (specify) ▶

F Section 4947(a)(1) trusts filing this form in lieu of Form 1041, check here ▶ ☐ (see instruction C. 10).

G Is this a group return (see instruction J) filed for affiliates? . . ☐ Yes ☐ No

Is this a separate return filed by a group affiliate? . . . . . ☐ Yes ☐ No

If "Yes" to either, give four-digit group exemption number (GEN) ▶

Note: *If you use a copy of this return to satisfy State reporting requirements, see instruction D.*

☐ Check here if gross receipts are normally not more than $10,000 and do not compete the rest of this return (see instruction B(11)).

☐ Check here if gross receipts are normally more than $10,000 and line 12 is $25,000 or less. Complete Parts I, III, IV, VI, and VII and only the indicated items in Parts II and V (see instruction I). If line 12 is more than $25,000, complete the entire return.

All section 501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990)

Part I Statement of Support, Revenue, and Expenses and Changes in Fund Balances

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These columns are optional—see Instructions

				(A) Total	(B) Unrestricted/ Expendable	(C) Restricted/ Nonexpendable
Support and Revenue	1 Contributions, gifts, grants, and similar amounts received:					
	(a) Direct public support			▨		
	(b) Indirect public support			▨		
	(c) Government grants			▨		
	(d) Total (add lines 1(a) through 1(c)) (attach schedule—see instructions)					
	2 Program service revenue (from Part IV, line (f)) . .					
	3 Membership dues and assessments					
	4 Interest on savings and temporary cash investments .					
	5 Dividends and interest from securities					
	6 (a) Gross rents			▨	▨	▨
	(b) Minus: Rental expenses			▨	▨	▨
	(c) Net rental income (loss)					
	7 Other investment income (Describe ▶ ____)					
		Securities	Other	▨	▨	▨
	8 (a) Gross amount from sale of assets other than inventory .			▨	▨	▨
	(b) Minus: Basis and sales expenses			▨	▨	▨
	(c) Gain (loss) (attach schedule)					
	9 Special fundraising events and activities (attach schedule—see instructions):			▨	▨	▨
	(a) Gross revenue (not including $____ of contributions reported on line 1(a)) . .			▨	▨	▨
	(b) Minus: Direct expenses			▨	▨	▨
	(c) Net income (line 9(a) minus line 9(b))					
	10 (a) Gross sales minus returns and allowances .			▨	▨	▨
	(b) Minus: Cost of goods sold (attach schedule) .			▨	▨	▨
	(c) Gross profit (loss)					
	11 Other revenue (from Part IV, line (g))					
	12 Total revenue (add lines 1(d), 2, 3, 4, 5, 6(c), 7, 8(c), 9(c), 10(c), and 11) . . .					
Expenses	13 Program services (from line 44(B))					
	14 Management and general (from line 44(C))					
	15 Fundraising (from line 44(D))					
	16 Payments to affiliates (attach schedule—see instructions) . . .					
	17 Total expenses (add lines 13, 14, 15, and 16)					
Fund Balances	18 Excess (deficit) for the year (subtract line 17 from line 12) . . .					
	19 Fund balances or net worth at beginning of year					
	20 Other changes in fund balances or net worth (attach explanation) . .					
	21 Fund balances or net worth at end of year (add lines 18, 19, and 20) .					

For Paperwork Reduction Act Notice see separate instructions

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Part II Statement of Functional Expenses — If line 12, Part I is $25,000 or less, you should complete only column (A). If line 12 is more than $25,000, complete columns (A), (B), (C), and (D).

Do not include amounts reported on line 6(b), 8(b), 9(b), 10(b), or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
Expenses 22 Grants and allocations (attach schedule)			▨	▨
23 Specific assistance to individuals			▨	▨
24 Benefits paid to or for members			▨	▨
25 Compensation of officers, directors, etc.				
26 Other salaries and wages				
27 Pension plan contributions				
28 Other employee benefits				
29 Payroll taxes				
30 Professional fundraising fees		▨	▨	
31 Accounting fees				
32 Legal fees				
33 Supplies				
34 Telephone				
35 Postage and shipping				
36 Occupancy				
37 Equipment rental and maintenance				
38 Printing and publications				
39 Travel				
40 Conferences, conventions and meetings				
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)				
43 Other expenses (itemize):				
44 Total functional expenses (add lines 22 through 43)				

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Part III Statement of Program Services Rendered

Describe each significant program service activity and indicate the total expenses attributable to each. Include relevant statistical information, such as the number of clients, patients, students, or members served. Also indicate the amount of grants and allocations that are included in the total expenses reported for that program.	Expenses
(a)	
(b)	
(c)	
(d)	
(e) Other program service activities (attach schedule)	
(f) Total (add lines (a) through (e)) (should equal line 44(B))	

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Part IV Program Service Revenue and Other Revenue (State Nature)	Program service revenue	Other revenue
(a) Fees from government agencies		
(b)		
(c)		
(d)		
(e)		
(f) Total program service revenue (Enter here and on line 2)		▨
(g) Total other revenue (Enter here and on line 11)		

Part V Balance Sheets If line 12, Part I and line 59 are $25,000 or less you should complete only lines 59, 66, and 74 and, if you do not use fund accounting, line 73. If line 12 or line 59 is more than $25,000, complete the entire balance sheet.

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Note: *Columns (C) and (D) are optional. Columns (A) and (B) must be completed to the extent applicable.*	(A) Beginning of year	End of year (B) Total	(C) Unrestricted/ Expendable	(D) Restricted/ Nonexpendable
Assets				
45 Cash—Non-interest bearing				
46 Savings and temporary cash investments				
47 Accounts receivable ▶				
minus allowance for doubtful accounts ▶				
48 Pledges receivable ▶				
minus allowance for doubtful accounts ▶				
49 Grants receivable				
50 Receivables due from officers, directors, trustees and key employees (attach schedule)				
51 Other notes and loans receivable ▶				
minus allowance for doubtful accounts ▶				
52 Inventories for sale or use				
53 Prepaid expenses and deferred charges				
54 Investments—Securities (attach schedule)				
55 Investments—land, buildings and equipment: basis ▶				
minus accumulated depreciation ▶ (attach schedule				
56 Investments—other (attach schedule)				
57 Land, buildings and equipment: basis ▶				
minus accumulated depreciation ▶ (attach schedule				
58 Other assets:				
59 Total assets (add lines 45 through 58)				
Liabilities				
60 Accounts payable and accrued expenses				
61 Grants payable				
62 Support and revenue designated for future periods (attach sched.)				
63 Loans from officers, directors, trustees and key employees (attach schedule)				
64 Mortgages and other notes payable (attach schedule)				
65 Other liabilities:				
66 Total liabilities (add lines 60 through 65)				
Fund Balances and Net Worth				
Organizations that use fund accounting, check here ▶ ☐ and complete lines 67 through 70 and lines 74 and 75.				
67 Current funds				
68 Land, buildings and equipment fund				
69 Endowment fund				
70 Other funds (Describe ▶)				
Organizations that do not use fund accounting, check here ▶ ☐ and complete lines 71 through 75.				
71 Capital stock or trust principal				
72 Paid-in or capital surplus				
73 Retained earnings or accumulated income				
74 Total fund balances or net worth (see instructions)				
75 Total liabilities and fund balances/net worth (see instructions)				

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Part VI List of Officers, Directors, and Trustees (See Instructions)

(A) Name and address	(B) Title and time spent on position	(C) Compensation (if any)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances

Part VII Other Information

Yes No

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76 Has the organization engaged in any activities not previously reported to the Internal Revenue Service?

If "Yes," attach a detailed description of the activities.

77 Have any changes been made in the organizing or governing documents, but not reported to IRS?

If "Yes," attach a conformed copy of the changes.

78 (a) Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?

(b) If "Yes," have you filed a tax return on Form 990–T, Exempt Organization Business Income Tax Return, for this year?

(c) If the organization has gross sales or receipts from business activities not reported on Form 990–T, attach a statement explaining your reason for not reporting them on Form 990–T.

79 Was there a liquidation, dissolution, termination, or substantial contraction during the year (see instructions)?

If "Yes," attach a statement as described in the instructions.

80 Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization (see instructions)?

If "Yes," enter the name of organization ▶ .... and check whether it is ☐ exempt OR ☐ nonexempt.

81 (a) Enter amount of political expenditures, direct or indirect, as described in the instructions

(b) Did you file Form 1120–POL, U.S. Income Tax Return of Certain Political Organizations, for this year?

82 Did your organization receive donated services or the use of materials, equipment or facilities at no charge or at substantially less than fair rental value?

If "Yes," you may indicate the value of these items here. Do not include this amount as support in Part I or as an expense in Part II. See instructions for reporting in Part III

83 *Section 501(c)(5) or (6) organizations.*—Did the organization spend any amounts in an attempt to influence public opinion about legislative matters or referendums (see instructions and Regulations section 1.162–20(c))?

If "Yes," enter the total amount spent for this purpose

84 *Section 501(c)(7) organizations.*—Enter amount of:

(a) Initiation fees and capital contributions included on line 12

(b) Gross receipts, included in line 12, for public use of club facilities (see instructions)

(c) Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion (see instructions)?

85 *Section 501(c)(12) organizations.*—Enter amount of:

(a) Gross income received from members or shareholders

(b) Gross income received from other sources (do not net amounts due or paid to other sources against amounts due or received from them)

86 *Public interest law firms.*—Attach information described in instructions.

87 List the States with which a copy of this return is filed ▶ ....

88 The books are in care of ▶ .... Telephone No. ▶ ....

Located at ▶

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer Date ▶ Title

Paid Preparer's Use Only

Preparer's signature and date ▶

Firm's name (or yours, if self-employed) and address ▶

Check if self-employed ▶ ☐

ZIP code ▶

☆ U.S. GOVERNMENT PRINTING OFFICE : 1981—O-343-048 3[illegible]-046-1

[FR Doc. 81-13195 Filed 4-30-81; 8:45 am]

BILLING CODE 4830-01-C

orders in this matter, including the date of the hearing (if ordered) and any postponements thereof.

For the Commission, by the Division of Investment Management, pursuant to delegated authority.

Shirley E. Hollis,

Assistant Secretary.

[FR Doc. 81-13177 Filed 4-30-81; 8:45 am]

BILLING CODE 8010-01-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Art Advisory Panel of the Commissioner of Internal Revenue; Availability of Report on Closed Meetings

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of Availability of Report on Closed Meetings of the Art Advisory Panel.

SUMMARY: The Report is now available.

Pursuant to section 10(d) of the Federal Advisory Committee Act, 5 U.S.C. App. (1976); section 8d(3) of the Office of Management and Budget (OMB) Circular No. A-63 (3-27-74), as supplemented; and section 12b of the Department of Treasury Directive 10-06.E (9-2-77): A report summarizing the closed meeting activities of the Art Advisory Panel During 1980, has been prepared. A copy of this report has been filed with the Assistant Secretary of Treasury for Administration and is now available for public inspection at: Internal Revenue Service, Freedom of Information Reading Room, Room 1565, 1111 Constitution Avenue, NW., Washington, D.C. 20224.

Requests for copies, at $.30 each, should be addressed to: Director, Disclosure Operations Division, Attn.: FOI Reading Room, Box 388, Benjamin Franklin Station, Washington, D.C. 20044.

This document does not meet the criteria for significant regulations set forth in paragraph 8 of the proposed Treasury directive appearing in the Federal Register for Wednesday, May 24, 1978 (43 FR 22321).

For further information contact: Tom Hartnett T:C:E:V, 1111 Constitution Avenue, N.W., Room 5547, Washington, D.C. 20224, telephone (202)-566-4427 (Not a toll free telephone number).

Roscoe L. Egger, Jr.,

Commissioner.

[FR Doc. 81-13214 Filed 4-30-81; 8:45 am]

BILLING CODE 4830-01-M

Form 990, Return of Organization Exempt From Income Tax Under Section 501(c) of the Internal Revenue Code or Section 4947(a)(1) Trust

AGENCY: Internal Revenue Service, Department of the Treasury.

ACTION: Notice of proposed revision of Form 990 for 1981 and request for comments.

SUMMARY: The Internal Revenue Service is proposing for public comments a revised Form 990 and instructions for that form. After considering all comments and suggestions, the Service will adopt the proposed form and instructions for 1981, with any appropriate changes resulting from the comments.

DATE: Written comments and suggestions should be mailed or delivered by June 30, 1981.

ADDRESS: Written comments and suggestions should be mailed or delivered to the Chairman, Tax Forms Coordinating Committee, Internal Revenue Service, Room 5577, 1111 Constitution Avenue, NW., Wasington, D.C. 20224.

FOR FURTHER INFORMATION CONTACT: Mr. Robert W. Gardiner, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, D.C. 20224, telephone (202) 566-3137 (not a toll-free telephone number).

SUPPLEMENTARY INFORMATION: Changes to Form 990 and instructions are being considered to allow the form to be used for both IRS and State reporting purposes. The changes are necessary to accommodate the specific needs of States that require charitable and certain other types of section 501(c) organizations to file separate annual financial reports with them. With these changes, Form 990 would provide the basic financial information needed by most States to administer State laws relating to nonprofit charitable organizations under their jurisdiction. The uniform reporting and recordkeeping requirements that would result from the acceptance of Form 990 by the States in full or partial satisfaction of their reporting requirements would significantly reduce the combined Federal/State reporting burden on many organizations, particularly those that now file different financial reports with various States.

As to the reporting of support, revenue and expense items, the proposed Form 990 is substantially similar to the current form, which was adopted in 1979 following a solicitation of comments form the public. Proposed changes in the balance sheet section are more significant, but the changes make the revised balance sheet more compatible with the accounts normally maintained by most Form 990 filers. Also, the draft instructions would no longer require schedules to be provided for any figures reported in the beginning of year balance sheet. The proposed form would continue to require less information from smaller organizations, and also relieve them from haveing to complete the fundraising expense column in the Statement of Functional Expenses (Part II). Copies of the form and instructions that incorporate the proposed changes follow this notice.

If the proposed form changes are adopted without major revision, a number of States have indicated they would permit affected organizations to satisfy part or all of their State filing requirement by submitting a copy of the Form 990 filed with IRS. These States and the IRS will try to get other States to accept Form 990 as their basic report form. Any additional information required by a particular State that accepts Form 990 would be reported on that State's own supplemental scheldules A group of States is drafting uniform schedules for supplemental State reporting purposes.

Public Law 96-603 (signed December 28, 1980) amended various returns filing and reporting provisions of the Internal Revenue Code. Pursuant to this law, nonexempt charitable trusts described in section 4947(a)(1) that are not treated as private foundations are subject to the same Form 990 filing requirements as section 501(c)(3) organizations for tax years beginning after December 31, 1980. The Internal Revenue Service proposes to ease the additional filing burden imposed on these trusts by the new law by allowing a nonexempt charitable trust that files Form 990 with IRS to use that form to satisfy its Form 1041 filing requirement as well if the trust would otherwise report zero taxable income on its Form 1041. As a further result of this law change, a Form 990, but not Form 1041 (if any), filed by a nonexempt charitable trust will be made available for public inspection under section 6104(b) of the Code in the same manner as a Form 990 filed by an exempt organzation described in section 501(c).

Representatives of the Charitable Trusts and Solicitations Subcommittee of the National Association of Attorneys General and the Executive Committee of the National Association of State Charity Officials participated in the development of the proposed form and related instructions and will assist in evaluating the comments received in response to this notice. In future years, they and other State representatives will also have an important rule in deciding whether or not any changes should be made to Form 990 or the instructions. The Service's position, which is shared by the States that were involved in this proposed revision, is that minimizing future changes to the form is in the best interests of the Service, the States, the filing organizations and, ultimately, the public served by these organizations. Therefore, it is important that all filers, return preparers and other interested parties voice any concerns they may have regading the proposed form and instructions.

This document does not meet the criteria for significant regulations set forth in paragraph 8 of the Treasury Directive appearing in the **Federal Register** for Wednesday, November 8, 1978.

Roscoe L. Egger, Jr.,

Commissioner, Internal Revenue Service.

BILLING CODE 4830-01-M

1981 Department of the Treasury
Internal Revenue Service

Instructions for Form 990

Return of Organization Exempt from Income Tax

Under section 501(c) (except black lung benefit trust or private foundation) of the Internal Revenue Code or section 4947(a)(1) trust

(Section references are to the Internal Revenue Code, unless otherwise indicated)

General Instructions

A. Who Must File Form 990.—Except for those types of organizations listed in instruction B, an annual return on Form 990 is required from every organization exempt from tax under section 501(a), including foreign organizations and cooperative service organizations described in sections 501 (e) and (f).

For tax years beginning after December 31, 1980, any nonexempt charitable trust (described in section 4947(a)(1)) not treated as a private foundation is also required to file Form 990 if its gross receipts are normally more than $10,000. See instruction C.10 for information about possible relief from filing Form 1041.

If your application for exemption is pending, write "APPLICATION PENDING" at the top of page 1 of the return and complete the return in the normal manner.

If you meet the terms of item 11 in instruction B below, we ask you to file anyway if we sent you a 990 Package with a preaddressed mailing label. Attach the label to the name and address space on the return, check the first box in the area above Part I, sign the return, and send it to the service center for your area. This will help us update our records, and we will not have to contact you later asking why no return was filed.

B. Organizations Not Required to File Form 990.—For State filing purposes, see instruction D. The following types of organizations exempt from tax under section 501(a) do not have to file Form 990 with IRS:

1. A church, an interchurch organization of local units of a church, a convention or association of churches or an integrated auxiliary of a church (such as a men's or women's organization, religious school, mission society, or youth group).

2. A school below college level affiliated with a church or operated by a religious order.

3. A mission society sponsored by or affiliated with one or more churches or church denominations, if more than one-half of the society's activities are conducted in, or directed at persons in, foreign countries.

4. An exclusively religious activity of any religious order.

5. A State institution whose income is excluded from gross income under section 115.

6. An organization described in section 501(c)(1). Section 501(c)(1) organizations are corporations organized under an Act of Congress that are:

(a) instrumentalities of the United States, and

(b) exempt from Federal income taxes (under such Acts as amended and supplemented).

7. A private foundation exempt under section 501(c)(3) and described in section 509(a). (Required to file Form 990–PF, Return of Private Foundation Exempt from Income Tax.)

8. A black lung benefit trust described in section 501(c)(21). (Required to file Form 990–BL, Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons.)

9. A stock bonus, pension, or profit-sharing trust which qualifies under section 401. See Form 5500, Annual Return/Report of Employee Benefit Plan.)

10. A religious or apostolic organization described in section 501(d). (Required to file Form 1065, U.S. Partnership Return of Income.)

11. An organization whose gross receipts are normally $10,000 or less; but see instruction A, paragraph 4. Gross receipts are the sum of lines 1(d), 2, 3, 4, 5, 6(a), 7, 8(a) (both columns), 9(a), 10 (a), and 11 of Part I. The organization's gross receipts are the total amount it received from all sources during its annual accounting period, without subtracting any costs or expenses.

However, if a local chapter of a section 501(c)(8) fraternal organization collects insurance premiums for its parent lodge and merely sends those premiums to the parent without asserting any right to use the funds or otherwise deriving any benefit from collecting them, the local chapter should not include the premiums in its gross receipts. The parent lodge should report them instead.

An organization's gross receipts are considered to be $10,000 or less if the organization is:

(a) up to a year old and has received, or donors have pledged to give, $15,000 or less during its first year;

(b) between 1 and 3 years old and averaged $12,000 in gross receipts during each of its first 2 tax years; or

(c) is 3 years old or more and averaged $10,000 or less in gross receipts for the immediately preceding three years (including the year for which the return would be filed). If your gross receipts are $10,000 or less, see the fourth paragraph of Instruction A, above.

C. Other Forms You May Need to File.—

1. **Schedule A (Form 990).**—Filed with Form 990 for a section 501(c)(3) organization that is not a private foundation (including an organization described in section 501(e) or 501(f)). Also filed with Form 990 for a section 4947(a)(1) trust not treated as a private foundation.

2. **Form 990–T.**—Filed separately for organizations with gross income of $1,000 or more from business unrelated to the organization's exempt purpose. For details see the instructions for Form 990–T or Publication 598, Tax on Unrelated Business Income of Exempt Organizations. Publication 598 is available free from IRS.

3. **Forms W–2 and W–3.**—Employee's Wage and Tax Statement, and Transmittal of Income and Tax Statements.

4. **Form W–2P.**—Statements for Recipients of Periodic Annuities, Pensions, Retired Pay, or IRA Payments.

5. **Form 1096.**—Annual Summary and Transmittal of U.S. Information Returns.

6. **Form 1099.**—DIV, INT, MED, MISC, OID, PATR, R, AND NEC.—Information returns for reporting Dividends, Interest, Medical and Health Care Payments, Miscellaneous Income, Original Issue Discount, Patronage Dividends, Lump-sum Distributions from Profit-Sharing and Retirement Plans, and Nonemployee Compensation.

7. **Form 940.**—Used to report unemployment tax paid by an employer.

8. **Form 941.**—Used to report social security and income taxes withheld by an employer.

9. **Form 5500, 5500–C, 5500–G, or 5500–R.**—Used to report on employee benefit plans.

Employers who maintain pension, profit-sharing, or other funded deferred compensation plans (except Simplified Employee Pension plans) are generally required to file one of the 5500 series forms specified in the following paragraph. This requirement applies regardless of whether the plan is qualified under the Internal Revenue Code and regardless of whether the deduction is claimed for the current tax year. The Employee Retirement Income Security Act of 1974 imposes a penalty for late filing of these forms.

The forms required to be filed are:

Form 5500.—For each plan with 100 or more participants.

Form 5500–C or 5500–R.—For each plan with fewer than 100 participants.

Form 5500–G.—For each church pension benefit plan not electing to be covered under section 410(d) and for each government pension benefit plan regardless of the number of participants.

Only one return is required to be filed for a plan for a controlled group of corporations or a multiemployer-collectively-bargained plan. Individual participating or contributing employers are not required to file separately.

10. **Form 1041.**—Required of section 4947(a)(1) trusts that also file Form 990. However, for years beginning after December 31, 1980, any such trust may use the filing of Form 990 to satisfy its Form 1041 filing requirement under section 6012 if the trust has zero taxable income under subtitle A of the Code. If this condition is met, check box F on page 1 of Form 990

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and do not file Form 1041, but complete Form 990 in the normal manner. A section 4947(a)(1) trust that normally has gross receipts of not more than $10,000 (see instruction B(11)) and has zero taxable income under subtitle A must complete only the following items on Form 990: name, address, employer identification number, the section 4947(a)(1) block in box D, box F, the first block in the shaded area above Part I, and the signature block on page 4.

D. Use of Form 990 to Satisfy State Reporting Requirements.—Some states and local government units will accept a copy of Form 990 and Schedule A (Form 990) in place of all or part of their own financial report forms. At this time, the substitution applies primarily to section 501(c)(3) organizations, but some of the other types of section 501(c) organizations are also affected.

If you intend to use Form 990 to satisfy State or local filing requirements, such as those arising under State charitable solicitation acts, note the following:

1. You should consult the appropriate officials of all States and other jurisdictions in which you do business to determine their specific filing requirements. "Doing business" in a jurisdiction may include any of the following: (a) soliciting contributions or grants by mail or otherwise from individuals, businesses, or other charitable organizations; (b) conducting programs; (c) having employees within that jurisdiction; or (d) maintaining a checking account or owning or renting property therein.

2. Some or all of the dollar limitations applicable to Form 990 when filed with IRS may not apply when using Form 990 in place of State or local report forms. Examples of IRS dollar limitations that do not meet some State requirements are the $10,000 gross receipts minimum that gives rise to an obligation to file with IRS (see instruction B(11)), the short reporting format explained in instruction I for organizations that report total revenue of $25,000 or less on line 12, and the $30,000 minimum for listing professional fees in Part II of Schedule A (Form 990).

3. State or local filing requirements may require you to complete additional lines and columns of Form 990 and to attach to Form 990 one or more of the following: (a) additional financial statements, such as a complete analysis of functional expenses or a statement of changes in financial position; (b) notes to financial statements; (c) additional financial schedules; (d) a report on the financial statements by an independent accountant; and (e) answers to additional questions and other information. Each jurisdiction may require the additional material to be presented on forms they provide. The additional information does not have to be submitted with the Form 990 filed with IRS.

4. Even if the Form 990 you file with IRS is accepted by IRS as complete, a copy of the same return filed with a State will not fully satisfy that State's filing requirement if required information is not provided, including any of the additional information discussed above, or the State determines that the form was not completed in accordance with the applicable Form 990 instructions or supplemental State instructions. In that event, you may be asked to provide the missing information or to submit an amended return.

5. If you submit supplemental information or file an amended Form 990 with IRS, you must also furnish a copy of the information or amended return to any State with which you filed a copy of Form 990 originally to meet that State's filing requirement.

6. Most States require that all amounts be reported based on the accrual method of accounting.

7. The time for filing Form 990 with IRS differs from the time for filing reports with some States.

State Registration Number.—Insert the applicable State or local jurisdiction registration or identification number in box B (in the heading on page 1) for each jurisdiction in which you file Form 990 in place of the State or local form. When filing in several jurisdictions, prepare as many copies as needed with box B blank. Then enter the applicable registration number on the copy to be filed with each jurisdiction.

E. Other Forms as Partial Substitutes for Form 990.—For a labor organization that files Form LM–2, Labor Organization Annual Report, or the shorter Form LM–3 with the U.S. Department of Labor (DOL), you can attach a copy of the completed DOL form to provide some of the information required by Form 990.

For an employee benefit plan, you may be able to substitute Form 5500, Annual Return/Report of Employee Benefit Plan, or Form 5500–C for part of your Form 990. You can make the substitution if the organization filing Form 990 and the plan filing Form 5500 or 5500–C meet all the following tests:

(a) The Form 990 filer is organized under section 501(c)(9), (17), (18), or (20).

(b) The Form 990 filer and the Form 5500 filer are identical for financial reporting purposes and have identical receipts, disbursements, assets, liabilities, and equity accounts.

(c) The employee benefit plan does not include more than one section 501(c) organization, and the section 501(c) organization is not a part of more than one employee benefit plan.

(d) The organization's accounting year and the employee plan year are the same. If they are not, you may want to change the organization's accounting year, as explained in instruction F, so it will coincide with the plan year.

Whether you file Form 990 for a labor organization or for an employee plan, the areas of Form 990 for which other forms can be substituted are the same. These areas are:

Part I, lines 13–15, (but complete lines 16 and 17);

Part II; and

Part V.

If you substitute Form LM–2 or LM–3 for any items on Form 990, you will need to attach a statement to reconcile the disbursements shown on the DOL forms and the total expenses on line 17 of Form 990. The reconciliation is necessary because the cash disbursements section of the DOL forms includes non-expense items. If you use Form LM–2, be sure to complete its separate schedules of expenses.

F. Accounting Period Covered.—Base your return on your annual accounting period (fiscal year) if one is established. If not, base the return on the calendar year.

Your fiscal year should normally be selected to coincide with the natural operating cycle of your organization; it is not necessary that your fiscal year end on December 31 or June 30.

The 1981 Form 990 should be used to report on a calendar year 1981 accounting period or a fiscal year beginning in 1981.

For a group return, see instruction J.

To change your accounting period, file Form 1128, Application for Change in Accounting Period.

G. When and Where to File.—File Form 990, by the 15th day of the fifth month after your accounting period ends.

To request an extension of time to file, send in Form 2758, Application for Extension of Time to File.

If the organization is liquidated, dissolved, or terminated, file the return by the 15th day of the fifth month after the change.

If your principal office is located in— ▼	Send your return to the Internal Revenue Center below— ▼	
Connecticut, New Hampshire, Maine, Massachusetts, Rhode Island, or Vermont	Andover, MA	05501
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, or Tennessee	Atlanta, GA	31101
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, or Wyoming	Austin, TX	73301
Indiana, Kentucky, Michigan, Ohio, or West Virginia	Cincinnati, OH	45999
Arizona, California, Hawaii, Nevada, or Utah	Fresno, CA	93888
New Jersey or New York	Holtsville, NY	00501
Illinois, Iowa, Missouri, or Nebraska	Kansas City, MO	64999
Alaska, Idaho, Minnesota, Montana, North Dakota, Oregon, South Dakota, Washington, or Wisconsin	Ogden, UT	84201
Delaware, Maryland, Pennsylvania, Virginia, District of Columbia, any U.S. possession, or foreign country	Philadelphia, PA	19255

H. Penalties.—Under section 6652(d), a penalty of $10 a day, up to a total of $5,000, may be charged when a return is filed late, unless you can show that the late filing was due to reasonable cause. The penalty may also be charged if an incomplete return is filed, since filing such a return does not satisfy an organization's filing requirement. To avoid filing an incomplete return, we urge you to make an entry in each part of all required line items on Form 990. Enter "N/A" if an item does not apply or "—0—" if an amount is zero.

If a complete return is not filed, IRS may write to give you a fixed time for filing. After that period expires, the person failing to file the return will be charged a penalty of $10 a day, up to $5,000, unless he or she shows that not filing was due to reasonable cause. If more than one person is responsible, they are jointly and individually liable for the penalty (section 6652 (d)).

There also are penalties—fines and imprisonment—for willfully not filing returns and for filing fraudulent returns and statements with IRS (sections 7203, 7206, and 7207). States may impose additional penalties for failure to meet their separate filing requirements.

I. Short Format for Small Organizations.—If your total revenue on line 12, Part I is $25,000 or less and your gross receipts are normally more than $10,000, you need not complete all items on the Form 990 you file with IRS. (Gross receipts are explained in instruction B(11).) In that case, you are not required to complete lines 13, 14, and 15 of Part I and columns (B), (C), and (D) of Part II. Be sure to check the second box in the area above Part I to indicate that you did not have to complete all items.

Also, organizations that report total revenue of $25,000 or less on line 12 and total assets of $25,000 or less on line 59, Part V are required to complete only lines 59, 66, 73 (if they do not use fund accounting), and 74 of the beginning and end of year balance sheets in Part V.

J. Group Return.—A central, parent, or "like" organization can file a group return on Form 990 for two or more local organizations that are:

1. affiliated with the central organization at the time its annual accounting period ends;

2. subject to the central organization's general supervision or control;

3. tax exempt under a group exemption letter that is still in effect; and

4. have the same accounting period as the central organization.

If the parent organization is required to file a return itself (see instruction B for a list of organizations not required to file), it must file a separate return and may not be included in the group return.

Every year, each local organization must authorize the central organization in writing to include it in the group return and must declare, under penalty of perjury, that the authorization and the information it submits to be included in the group return are true and complete.

If you prepare a group Form 990, attach schedules showing (1) the total number of local organizations included and the name, address, and employer identification number of each one; and (2) the same information for those not included. When you prepare the return, be sure not to confuse the four-digit group exemption number (GEN) in box G, page 1, with the nine-digit employer identification number in box A. If none of the local organizations covered by the group return has more than $25,000 in total revenue (line 12, Part I), you may use the short format described in instruction I. If each local organization included in the group return also has $25,000 or less of total assets, the short format instructions for completing the balance sheets in Part V also apply to the group return.

K. Organizations in Foreign Countries and U.S. Possessions.—Report amounts in U.S. dollars and state what conversion rate you use. Combine amounts from within and outside the United States, and report the total for each item. All information must be given in the English language.

L. Completing Form 990.—

1. *Label—Name, Address, and Employer Identification Number.*—If we mailed you a 990 Package with a preaddressed mailing label, please attach it in the name and address space on your return. Your using the label helps us avoid errors in processing your return. If any information on the label is wrong, draw a line through that part and correct it. Check box C on page 1 if the preaddressed label did not reflect your current address or, if you were not mailed a 990 Package, your current address is different from the address listed on the previous Form 990 you filed.

You should have only on Federal employer identification number. If you have more than one and have not been advised which to use, notify the service center for your area (from the list in instruction G). Tell them what numbers you have, the name and address to which each number was assigned, and the address of your principal office. IRS will advise you which number to use.

2. *Accounting Method.*—In box E on page 1 indicate the method of accounting used in preparing this return. Unless the specific instructions say otherwise, use the same accounting method on the return to figure support, revenue, and expenses that you regularly use to keep the organization's books and records. To be acceptable for Form 990 reporting purposes, however, the method of accounting used must clearly reflect income. Most States that accept Form 990 in place of their own forms require that all amounts be reported based on the accrual method of accounting. See instruction D.

3. *Legible Form 990 for Public Inspection.*—All information you report on or with your Form 990, including attachments, will be available for public inspection, except the list of contributors required for line 1(d), Part I. Please make sure your forms and attachments are clear enough to photocopy legibly.

4. *Signature.*—In order to make the return complete, an officer authorized to sign it must sign in the space provided. For a corporation, this officer will be the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other corporate officer, such as a tax officer. A receiver, trustee, or assignee must sign any return he or she files for a corporation. For a trust, the authorized trustee(s) must sign.

If the return was prepared by an individual, firm, or corporation paid for preparing it, the paid preparer's space must also be signed. For a paid firm or corporation, sign in the firm's or corporation's name. Leave the paid preparer's space blank if the return was prepared by a regular employee of the filing organization.

Specific Instructions

In General—You may show money items as whole-dollar amounts. Drop any amount less than 50 cents, and increase any amount from 50 through 99 cents to the next higher dollar.

You must complete all items unless you can use the short format described in instruction I. Otherwise, you may be charged a penalty as explained in instruction H. To avoid filing an incomplete return, we urge you to enter "N/A" if an item does not apply to you, or "–0–" if an amount is zero.

Unless you are permitted to use certain Department of Labor forms or Form 5500 series returns as partial substitutes for Form 990 (see instruction E), do not leave blank any applicable lines or attach any other forms or schedules instead of entering the required information on the appropriate line on Form 990.

If you need more space for any part or line item, attach separate sheets on which you follow the same format and sequence as on the printed form. Show totals on the printed form. Be sure to put the organization's name and employer identification number on the separate sheets and identify the part or line items the attachments support.

Part I.—Statement of Support, Revenue, and Expenses and Changes in Fund Balances—

All organizations filing Form 990 with IRS or any State must complete column (A) and the items to the left of it. Columns (B) and (C) are optional for reporting to IRS, although some States that accept Form 990 in place of their own forms may require these columns to be completed on the Form 990 filed with them. (See instruction D.)

Columns (B) and (C).—The following instructions apply if you use columns (B) and (C). In preparing a Form 990 to be filed with IRS, you may complete what items you choose in columns (B) and (C), rather than all applicable lines in these two columns.

Columns (B) and (C) are to let you indicate any externally imposed restrictions on how and when certain funds can be used. The amounts are a breakdown of the information you must report in Column (A) and the items to the left of it. The combined column (B) and (C) amounts for any line should equal the amount on the left.

If you use columns (B) and (C), cross out the inapplicable words in the headings to show whether you are reporting unrestricted and restricted amounts or expendable and nonexpendable funds.

Use the *Restricted* column to reflect any externally imposed restrictions on the use of contributions, gifts, grants, endowment income, and other amounts the organization received in the current year. Also use that column to summarize the use of restricted funds received in the current year or in any earlier year. The term "externally imposed restrictions" primarily refers to those imposed by donors and grantors for use of their separate contributions and grants and, in the case of endowment gifts, for use of the income earned by those funds. The term also applies to restrictions imposed by any applicable State or Federal statute or to regulations issued by an administration agency of a State or the Federal government. For example, the laws of some States permit noncharitable organizations to conduct certain types of special fundraising events only if the proceeds are used for charitable or other specified purposes. An appropriation of funds made at the discretion of the organization's governing body is not an externally imposed restriction. A donor-imposed restriction can specify either how the funds are to be used (for scholarships, for example) or when they are to be used (for example, a fixed term endownment). In the case of non-cash contributions particularly, the donor may designate that the organization may not dispose of the property and use the proceeds for a certain period of time.

When an externally imposed restriction on the use of funds lapses, use line 20, Part I to report the transfer to an unrestricted fund. Enter a decrease in the amount involved in the Restricted column and a corresponding increase in the Unrestricted column. The offsetting entries would result in a –0– entry on line 20 of column (A). Also reflect the change on lines 67–70 in the fund balance section in Part V of the return. Do not show the transfer as an item of support or revenue on lines 1–12 of Part I, since they are for reporting the initial receipt or accrual of restricted and unrestricted amounts. Any portion of the funds utilized by the unrestricted fund in the current year would be reported as a current year expense in the normal manner.

These instructions also apply to expendable and nonexpendable funds. Expendable funds include both unrestricted and donor-restricted amounts that may be spent for current activities. For example, if a donor earmarks a contribution to be used for scholarships, that contribution (although restricted as to a specific use) would be expendable. If the donor indicates that the contribution should become part of the permanent endowment, that contribution would be nonexpendable. This is true whether or not the donor designated a specific program to be supported ultimately by the contribution or by the income earned on those funds. That income itself would be treated separately as expendable or nonexpendable, depending upon whether the donor specified when the organization could use the income.

Contributions, Gifts, Grants, and Similar Amounts Received.—On lines 1(a)–(c), report amounts received as voluntary contributions; that is payments, or the part of any payment for which the payer (donor) does not receive full consideration from the recipient (donee) organization. (For grants see "Grants equivalent to contributions.") Report all expenses of raising contributions in column (D), Part II.

On line 9 report income from special fundraising events and activities such as dinners, door-to-door sales of merchandise, carnivals, and bingo games. However, when the buyer pays more for such goods or services than their value, report the excess on line 1(a) as a contribution representing direct public support.

This usually occurs when organizations seek support from the public through solicitation programs that are in part special fundraising events or activities and in part a solicitation for contributions. For example, an organization announces that anyone who "contributes" at least $40 can choose a book worth $16 retail. Those who paid $40 and chose to receive the book would be both buying the book and making a contribution. Each such buyer's contribution, reported on line 1, would be $24, the amount by which the buyer's payment is more than the merchandise's fair market value. (Revenue Ruling 67–246, 1967–2 C.B. 104, explains this principle in detail.) A buyer who paid more than $40 would pay the same amount for the book, but would have made a larger contribution. The primary purpose of such solicitations is not to sell the merchandise at its fair market value (even though this might produce a profit), but to receive the contributions. Therefore, all the expenses incurred, except those attributable to the merchandise furnished the buyer, should be reported as an expense to raising contributions (fundraising expense) in column (D), Part II. The revenue ($16 per book) and the expenses relating to the sale of the merchandise would be reported on line 9 as revenue and expense of a special fundraising event.

If the organization provides merchandise of only nominal value, report the entire receipts on line 1(a) as contribution (direct public support) and report all the related expenses in column (D), Part II.

The differentiation between revenue and contributions derived from special fundraising events is particularly important for any section 501(c)(3) organization that claims to qualify as a publicly-supported organization described in section 170(b)(1)(A)(vi) or 509(a)(2). In the public support computations under these two sections, the revenue portion may be excluded entirely, treated as public support, or, if it represents unrelated trade or business income, treated as non-public support. Section 501(c)(3) organizations must compute the amounts of revenue and contributions from fundraising events in accordance with the above instructions in preparing the support schedule in Part IV of Schedule A (Form 990). The support schedule generally includes only the four preceding years, but includes the current year as well if there have been material changes in the organization's sources of support in that year.

See the line 3 instructions for information about membership dues that should be treated as contributions.

Section 501(c)(9), (17), (18), and (20) organizations provide life, sick, accident, welfare, unemployment, pension, group legal services, or similar benefits or a combination of these benefits to participants. When such an organization receives payments from participants or their employers to provide these benefits, report the payments on line 2 as program service revenue, rather than on line 1 as contributions.

In Part I, do not include the value of services donated to the organization, or items such as the free use of materials, equipment or facilities, among the contributions received. See the Instructions for Part III and for Part VII, line 82 for the optional reporting of such amounts in Parts III and VII under certain circumstances.

Grants equivalent to contributions.—On line 1 report grants to the organization that are equivalent to contributions. Such grants are normally made to encourage the grantee organization to carry on programs or activities that further its exempt purposes. The grantor my set conditions to ensure that the grantee's programs conform to the grantor's own policies. The grantor may specify which of the recipient's activities the grant may be used for, such as a voter registration drive or restoring a historic building.

A grant is still equivalent to a contribution if the grantee performs a service or produces a work product that benefits the grantor only incidentally. (See examples in line 1(c) instructions, below.) However, if the terms of a grant require that a specific service, facility, or product be provided the grantor—the purpose of which is to serve the direct and immediate needs of that grantor rather than primarily to confer a direct benefit upon the general public or that segment of the public served by the organization—that grant does not represent a contribution, but a payment for services. In general, any payments made primarily to enable the payer to realize or receive some economic or physical benefit as a result of the service, facility, or product obtained should not be treated as contributions.

For example, a public interest organization described in section 501(c)(4) makes a grant to another organization to conduct a nationwide survey, using a scientific sampling method. The survey is to determine voter attitudes on issues in which the grantor has an interest. The grantor plans to use the results in planning its program for the next 3 years. Under these circumstances, the grant to the organization making the survey is not a contribution, since conducting the survey and furnishing the report primarily serve the grantor's direct needs and benefit the gantor more than incidentally. When the grantee reports the grant as income, it should be treated as either program service revenue (line 2) or other revenue (line 11), not as a contribution.

If research is done to develop products for the payer's use or benefit, treat it as serving the payer directly. Basic research or studies in the physical or social sciences generally should not be treated as serving the payer's needs.

See section 1.509(a)–3(g) of the Income Tax Regulations for information about determining whether a grant represents a contribution reportable on line 1 or a revenue item reportable elsewhere on Form 990.

Non-cash contributions.—To report contributions received in a form other than cash, use the market value as of the date of contribution. For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date. (See section 20.2031–1 of the Estate Tax Regulations for this general rule, exceptions, and special rules that may be applied to determine the value of contributed stocks and bonds.) When market value can not be readily determined, use an appraised value.

To determine the amount of any noncash contribution that has an outstanding debt attached, subtract the debt from the property's fair market value. Record the asset at its full value; record the debt as a liability in the books of account.

Line 1(a).—Direct public support.—Enter the total contributions, gifts, grants, and bequests that the organization received directly from the public. Include amounts received from individuals, trusts, corporations, estates, and foundations. Also include contributions and grants from public charities and other exempt organizations that are neither fundraising organizations nor affiliates of the filing organization. (See instructions for line 1(b).) Report membership dues and assessments on line 1(a) to the extent they represent contributions from the public rather than payments for benefits received (see the instructions for line 3) or payments from affiliated organizations. Report government grants on line 1(c) if they represent contributions or on line 2 or 11 if they represent fees for services.

Amounts contributed by a commercial co-venturer should be reported on line 1(a) as a contribution received directly from the public. These are amounts due the donee organization for letting an outside organization or individual use its name in a sales promotion campaign in which the donor advertises that it will contribute a certain dollar amount to the named donee organization for each unit of a particular product or service sold or for each occurrence of a specified type.

Contributions received through special fundraising events should be reported on line 1(a).

Line 1(b).—Indirect public support.—Enter the total contributions received indirectly from the public through solicitation campaigns conducted by federated fundraising agencies and similar fundraising organizations (such as a United Way organization and certain sectarian federations). These organizations normally conduct fundraising campaigns within a single metropolitan area or some part of a particular State, and allocate part of the net proceeds to each participating organization on the basis of individual donors' designations and other factors.

Also include on line 1(b) amounts contributed by other organizations closely associated with the reporting organization. This would include contributions received from a parent organization, subordinate, or another organization having the same parent. National organizations that share in fundraising campaigns conducted by their local affiliates should report the amount they receive on line 1(b).

Line 1(c).—Government grants.—The instructions under the heading "Grants equivalent to contributions," apply to this m in particular. A grant or other pay- ent from a governmental unit represents contribution if its primary purpose is to enable the donee to provide a service to, or maintain a facility for, the direct enefit of the public rather than to serve e direct and immediate needs of the antor (even if the public pays part of the pense of providing the service or facility).

Following are examples of governmental grants and other payments that represent ntributions:

1. Payments by a governmental unit for e construction or maintenance of library or hospital facilities open to the public.

2. Payments under government pro- ms to nursing homes or homes for the d in order to provide health care or er services to their residents.

3. Payments to child placement or child guidance organizations under government grams serving children in the commu- y. The general public gets the primary direct benefit from these payments and any benefit to the governmental unit itself would be indirect and insubstantial as compared to the public benefit.

Line 1(d).—Total contributions, etc.— er the total of amounts reported on s 1(a) through (c).

Schedule of contributors (not open to public instruction).—Attach a schedule ng contributors during the year who e the organization, directly or indirectly, ney, securities, or other property worth at least $5,000. Show each person's name and address, the total amount received, the date received. "Person" means an vidual, fiduciary, partnership, corpora- , association, trust, or exempt orga- nization.

In determining whether a contributor gave at least $5,000, total that person's of $1,000 or more. Do not include ller gifts. If the contribution consists property whose fair market value can be determined readily (such as market quotations for securities), describe the property and list its fair market value. erwise, estimate the property's value.

an employer withholds contributions m employees' pay and periodically gives them to the organization, report only the employer's name and address and the to- amount given, unless you know that a icular employee gave enough to be d separately.

the organization meets the terms of either of the following exceptions, some information in your schedule will vary that described above. If no one con- ted the reportable minimum, you do need to attach a schedule.

Exception 1: *Organization described in section 501(c)(3) that meets the 33⅓% port test of the regulations under sec- 170(b)(1)(A)(vi) (whether or not the nization is otherwise described in section 170(b)(1)(A)).*

In your schedule, give the information described above only for contributors e gifts of $5,000 or over are more 2% of the total gifts (reported on 1(d)) the organization received during the year.

Exception 2: *Organization described in on 501(c)(7), (8), (10), or (19) that ved contributions or bequests to be only as described in sections 170(c)(4), 2055(a)(3), or 2522(a)(3).*

The schedule should list each person e gifts total $1,000 or more during the Give the donor's name, the amount given, the gift's specific purpose, and the specific use to which it was put. If an amount is set aside for a purpose described in section 170(c)(4), 2055(a)(3), or 2522(a)(3), explain how the amount is held (for instance, whether it is mingled with amounts held for other purposes). If the organization transferred the gift to another organization, name and describe the recipient and explain the relationship between the two organizations. Also show the total gifts that were $1,000 or less and were for a purpose described in section 170(c)(4), 2055(a)(3), or 2522(a)(3).

NOTE: *If you file a copy of Form 990 with any State, do not attach the list of contributors discussed above unless the list is specifically required by the State with which you are filing the return. States that do not require the information might nevertheless make it available for public inspection along with the rest of the return.*

Line 2.—Program service revenue.—Enter the total program service revenue from Part IV, line (f). Program services are primarily those that form the basis of an organization's exemption from tax. (See instructions for Part II, column (B).) For example, a hospital would report on line 2 all of its charges for medical services (whether to be paid directly by the patients or through Medicare, Medicaid, or other third-party reimbursement), hospital parking lot fees, room charges, laboratory fees for hospital patients, and related charges for services. Each of those revenue-producing program service activities, and the revenue from each, would be listed in Part IV. However, sales of drugs and pharmaceutical supplies to patients not included in the basic room charge, the sale of gift shop items, and other sales of inventory items consistent with the exempt function of the hospital would be reported on line 10, along with any inventory sales that are an unrelated trade or business.

Other examples of program service revenue are tuition received by a school, revenue from admissions to a concert or other performing arts event or to a museum, royalties received as author of an educational publication distributed by a commercial publisher, interest income on loans a credit union makes to its members, payments received by a section 501(c)(9) organization from participants or employers of participants for health and welfare benefits coverage, insurance premiums received by a fraternal beneficiary society, and registration fees received in connection with a meeting or convention.

Program service revenue also includes income from program-related investments, which are investments made for the primary purpose of accomplishing an exempt purpose consistent with the investing organization's exempt status, rather than to produce income. Examples are scholarship loans and low interest loans to charitable organizations, indigents, or victims of a disaster.

Unrelated trade or business activities (not including any special fundraising events or activities) that generate fees for services may also be program service activities. A social club, for example, should report as program service revenue the fees it charges both members and nonmembers for the use of its tennis courts and golf course.

Line 3.—Membership dues and assessments.—Enter members' and affiliates' dues and assessments that are not contributions. Dues to a charitable organization are a contribution to the extent they are more than the monetary value of membership benefits to the dues payer, whether or not used. (See Revenue Rulings 54-565, 1954-2 C.B. 95, and 68-432, 1968-2 C.B. 104.)

Examples of such benefits include subscriptions to publications, newsletters (other than one about the organization's activities only), free or reduced-rate admissions to events the organization sponsors, the use of its facilities, and discounts on articles or services that both members and nonmembers can buy. In figuring the value of membership benefits, disregard other intangible benefits, such as the right to attend meetings, vote or hold office in the organization, and the distinction of being a member of the organization.

When a member pays dues primarily to support the organization's activities, rather than to derive benefits of more than nominal monetary value, that dues payment represents a contribution. The availability of benefits worth more than a nominal amount shows that the intent in paying the dues was to receive those benefits and not to make a contribution.

For membership organizations other than those described in section 501(c)(3), members generally receive benefits or consideration in return for dues; therefore, dues in that situation are not contributions and should be reported on line 3. This is particularly true of organizations described in sections 501(c)(5), 501(c)(6) or 501(c)(7), although benefits to members may be indirect.

Line 4.—Interest on savings and temporary cash investments.—Enter the amount of interest income from savings and temporary cash investments. See the instructions for line 46 for definitions.

Line 5.—Dividends and interest from securities.—Enter the amount of dividend and interest income from debt and equity securities (stocks and bonds) of the type reportable on line 54. Do not include any capital gains dividends reportable on line 8. See the instructions for line 2 for reporting income from program-related investments.

Line 6(a).—Gross rents.—Enter the gross rental income for the year from investment property reportable on line 55. Do not include amounts that represent income from an exempt function (program service) which should be reported on line 2 (and the related expenses which should be reported in column (B) of Part II). For example, an organization whose exempt purpose is to provide low rental housing to persons with low income would receive exempt function income from such rentals. Renting office space or other facilities or equipment to unaffiliated exempt organizations is not income from an exempt function (and should be reported on line 6(a)) unless the charge is well below the fair rental value of the property, and the lessor's purpose in charging less than the fair rental value was to help the lessee carry out its exempt purpose. Only for purposes of completing Form 990, treat income from renting property to affiliated exempt organizations as exempt function income (program service revenue) and report it on line 2.

Line 6(b).—Rental expenses.—Enter the expenses paid or incurred for the income reported on line 5(a). Include depreciation if it is recorded in the organization's books and records.

Line 6(c).—Net rental income (loss).—Subtract line 6(b) from 6(a). Show any loss in parentheses.

Line 7.—Other investment income.—Enter the amount of investment income not reportable on lines 4 through 6 and describe the type of income in the space provided or in an attachment. The income should be the gross amount derived from investments reportable on line 56. Include, for example, royalty income from mineral interests owned by the organization. However, do not include income from program-related investments (see instructions for line 2). Also exclude unrealized gains and losses on investments carried at market value (see instructions for line 20).

Lines 8(a)–(c).—Capital gains.—Attach a schedule listing each asset sold or exchanged. Show for each one: (a) date acquired, how acquired, date sold, and to whom sold; (b) gross sales price; (c) cost, other basis, or if donated, value at time acquired (state which); (d) expense of sale and cost of improvements made after acquired and (e) if depreciable property, depreciation since acquired. The schedule should show security transactions separate from the sale of other assets.

Publicly traded securities.—For sales of publicly traded securities through a broker, you may total the gross sales price, the cost or other basis, and the expenses of sale on all such securities sold and report lump-sum figures in place of the detailed reporting required in the paragraph above.

For this return, publicly traded securities include common and preferred stock, bonds (including governmental obligations) and mutual fund shares that are listed and regularly traded in an over-the-counter market or on an established exchange and for which market quotations are published or otherwise readily available.

You may use average cost basis to figure the organization's gain or loss from sales of securities, to be reported on Form 990. For this purpose, when securities are sold, you may figure gain or loss by comparing the sales price with the average cost basis of the particular security. Do not use average cost basis to figure gain or loss from security sales reportable on Form 990–T.

Report all sales of securities on lines 8(a)–(c) in the column with that heading. Use the "Other" column to report sales of all other types of investments (such as real estate, royalty interests, or partnership interests) and all other capital assets (such as program-related investments and fixed assets used by the organization in its regular activities).

Enter the gross sales price on line 8(a), Part I. Total the cost or other basis (less depreciation), and selling expenses and enter the result on line 8(b). Enter the net gain or loss on line 8(c). On lines 8(a) and (c) report capital gains dividends, the organization's share of capital gains and losses from a partnership, and capital gains distributions from trusts. Indicate the source on the schedule described above.

Add the gain and/or loss figures reported in the "Securities" column and the "Other" column on line 8(c) and report that total on line 8(c) in the "Total" column. Do not include any unrealized gains or losses on securities carried at market value in the books of account. See the instructions for line 20.

Lines 9(a)–(c).—Special fundraising events and activities.—On the appropriate line enter the gross revenue expenses, and net income from all special fundraising events and activities such as dinners, dances, carnivals, raffles, bingo games, and door-to-door sales of merchandise. In themselves, these activities only incidentally accomplish an exempt purpose. Their sole or primary purpose is to raise funds (other than contributions) to finance the organization's exempt activities. This is done by offering goods or services of more than nominal value (compared to the price charged) in return for a payment higher than the direct cost of the goods or services provided.

These events sometimes generate both contributions and revenue. When a buyer pays more than the value of the goods or services furnished, report that excess on line 1 as a contribution and report the value of the goods or services on line 9 as gross revenue. See the instructions for line 1.

Attach a schedule listing the three largest special events conducted, as measured by gross receipts. Describe the type of each of these three events and indicate for each event the gross receipts, the amount of contributions included in gross receipts (see instructions above), the gross revenue (gross receipts less contributions), the direct expenses, and the net income (gross revenue less expenses). Furnish the same information in total figures for all other special events held that are not among the three largest. Indicate the type and number of the events not listed individually (for example, 3 dances and 2 raffles).

If the above schedule is prepared in columnar format, the total of the gross revenue column will be the amount reportable in the column on line 9(a); the totals of the direct expense column and the net income column will be the amounts reportable on lines 9(b) and 9(c), respectively; and the total of the contributions will be the amount that should be entered in the parentheses outside the column on line 9(a). The latter amount should also be combined with all other direct public support and reported on line 1(a).

If you include an expense on line 9(b), do not report it on line 10(b) or in Part II.

Lines 10(a)–(c).—Gross profit on sales of inventory.—Enter the gross sales (minus returns and allowances), cost of goods sold, and gross profit (or loss) from the sale of all inventory items, other than those sold in special fundraising events and activities reported on line 9. These inventory items are ones the organization either makes to sell to others or buys for resale. The latter does not include investments on which the organization expected to profit by appreciation and sale. Report sales of investments on line 8. On line 10 report sales revenue and the related cost of goods sold, whether the sale of the merchandise involved is an exempt function or an unrelated trade or business.

Line 11.—Other revenue.—Enter the amount from Part IV, line (g). This figure represents the total income from all sources not covered by lines 1 through 10. Each of these revenue-producing activities must be listed in Part IV. Income reportable on line 11 would include interest on notes receivable not held as investments, interest on loans to officers, directors, trustees, key employees and other employees, and royalties that do not constitute investment income or program service revenue.

Line 12.—Total revenue.—Enter the total of lines 1(d) through 11. If the amount is $25,000 or less, see instruction I about the short format for small organizations.

Lines 13 through 15.—Program services, management and general, and fundraising expenses.—Organizations that report more than $25,000 of total revenue on line 12 should complete Part II and then come back to lines 13 through 15. Enter the appropriate amount from the column (B), (C), and (D) totals reported on line 44, Part II.

If line 12 is $25,000 or less, you do not have to enter an amount on line 13, 14, or 15 of the Form 990 you file with IRS. However, see instruction D if you use a copy of Form 990 for State reporting purposes.

Line 16.—Payments to affiliates.—This expense classification is used to report certain types of payments to organizations "affiliated with" (closely related to) a reporting agency. Predetermined quota support and dues payments (excluding membership dues of the type described below) by local agencies to their State or national organizations for unspecified purposes, i.e., general use of funds for the national's own program and support services, are to be reported on this line. Purchases of goods or services from affiliates are not reported here but as expenses in the usual manner.

In addition to payments made directly to affiliated organizations, expenses incurred in providing goods or services to affiliates may be reported on line 16 if: (1) the goods or services provided are not related to the program services conducted by the organization furnishing them (for example, where a local organization incurs expenses in the production of a solicitation film for the State or national organization); and (2) the costs involved are not connected with the management and general or fundraising functions of the reporting organization (for example, where a local organization furnishes a copy of its mailing list to the State or national organization, the expense of preparing the copy provided may be reported on line 16, but none of the expenses of preparing and maintaining the local organization's master list).

Federated fundraising agencies (see instructions for line 1(b)) should include in their own support the full amount of contributions received in connection with a solicitation campaign they conduct even though donors designate specific agencies to receive part or all of their individual contributions. These fundraising organizations should report the allocations to participating agencies as awards and grants (line 22) and quota support payments to their State or national organization as payments to affiliates (line 16).

Voluntary awards or grants made by the reporting agency to its State or national organization for specified purposes should not be reported here but on line 22, awards and grants.

Membership dues that represent amounts paid to procure general membership benefits, such as regular services, publications and materials, from other organizations should be reported as "other expenses" on line 43. This would be the case, for example, where a charitable organization pays dues to a trade association comprised of otherwise unrelated members, all of which solicit contributions by mail or telephone. Dues payments by the local charity to its affiliated State or national (parent) organization would usually be reportable on line 16.

NOTE: *Properly distinguishing between payments to affiliates and awards and grants is especially important if you use Form 990 for State reporting purposes, as discussed in instruction D. If you use Form 990 only for reporting to IRS, payments to affiliated State or national organizations that do not represent membership dues reportable on line 43 (see instructions in the preceding paragraph) may be reported either on line 16 or on line 22 and explained in the required attachment.*

Line 17.—Total expenses.—Organizations reporting $25,000 or less on line 12, enter the total of line 16 and line 44, column (A). Other organizations, enter the total of lines 13 through 16.

Lines 18 through 21.—Fund Balances or Net Worth.—

Line 18.—Excess (deficit) for the year.—Enter the difference between lines 12 and 17. If line 17 is more than line 12, enter the difference in parentheses.

Line 19.—Fund balances or net worth, beginning of year.—Enter the amount from column (A) of line 74.

Line 20.—Other changes in fund balances or net worth.—Attach a schedule explaining any changes in fund balances or net worth between the beginning and end of the year that are not accounted for by the amount on line 18. Amounts to report here include adjustments of earlier years' activity and unrealized gains and losses on investments carried at market value. If you use the Unrestricted and Restricted columns, show transfers between unrestricted and restricted funds. The net effect of such transfers would be -0- in the Total column.

Line 21.—Fund balances or net worth, end of year.—Enter the total of lines 18, 19, and 20. The figure in the Total column should equal the amount reported in column (B) of line 74.

Part II.—Statement of Functional Expenses—

Organizations that report total revenue of $25,000 or less on line 12, Part I are required to complete only column (A) of Part II on the Form 990 they file with IRS (see instruction I). Those organizations, however, may be required to complete all of the columns in Part II for a Form 990 filed with one or more States (see instruction D).

Part II reflects the organization's expenses by object classification (salaries, legal fees, supplies, etc.) allocated into three functions: program services (column (B)); management and general (column (C)); and fundraising (column (D)). These functions are explained below in the instructions for the columns. Do not include in Part II any expense items you must report on lines 6(b), 8(b), 9(b), 10(b), or 16 in Part I.

For reporting to IRS only, use the organization's normal accounting method to report total expenses in column (A) and to segregate them into functions under columns (B), (C), and (D) (but, see instructions L 2 and D). If the accounting system does not provide for this type of segregation, a reasonable method of allocation may be used. The amounts reported should be accurate and the method of allocation documented in the organization's records.

Expenses which are directly attributable to a particular functional category must be reported in the appropriate column. Expenses which relate to more than one functional category generally should be allocated. For example, allocate employees' salaries on the basis of each employee's time. For some shared expenses such as occupancy, supplies, and depreciation of office equipment, use an appropriate basis for each kind of cost. However, you should report some other shared expenses in column (C) only. The column instructions below discuss allocating expenses.

Column (A).—Column (A) is the total of columns (B), (C), and (D) for each line item in Part II. Except for expenses you report on lines 6(b), 8(b), 9(b), 10(b), and 16 of Part I, you should use column (A) to report all expenses the organization paid or incurred.

Column (B).—Program services are mainly those activities which the reporting organization was created to conduct and which, along with any activities commenced subsequently, form the basis of the organization's current exemption from tax. They may be self-funded or funded out of contributions, accumulated income, investment income, or any other source.

Program services can also include the organization's unrelated trade or business activities. For example, publishing a magazine is a program service even though it contains both editorials and articles that further the organization's exempt purpose and advertising, the income from which is taxable as unrelated business income.

If an organization receives a grant to do research, produce an item, or perform a service, either to meet the grantee's specific needs or to benefit the public directly, the costs incurred represent program service expenses. Do not treat these costs as fundraising expenses, even if you report the grant on line 1 as a contribution.

Column (C).—Use column (C) to report the organization's expenses for overall management and functioning, rather than for its direct conduct of fundraising activities or program services. Overall management usually includes the salaries and expenses of the chief officer of the organization and that officer's staff. If part of their time is spent directly supervising program services and fundraising activities, their salaries and expenses should be allocated among those functions. Other expenses to report in column (C) include those for meetings of the board of directors or similar group; committee and staff meetings; general legal services; accounting, auditing, personnel and other centralized services; investment expenses (except those relating to rental income and program-related income—report rental expenses on line 6(b) and program-related expenses in column (B)); general liability insurance; preparation, publication, and distribution of an annual report; and office management.

However, you should report only general expenses in column (C). Do not use it to report costs of special meetings or other activities that relate to fundraising or specific program services.

Column (D).—Fundraising expenses represent the total expenses incurred in soliciting contributions, gifts, grants, etc. Report as fundraising expenses all expenses, including allocable overhead costs, incurred in: (a) publicizing and conducting fundraising campaigns; (b) soliciting bequests, grants from foundations or other organizations, or government grants reportable on line 1(c); (c) participating in federated fundraising campaigns; (d) conducting special fundraising events that generate contributions reportable on line 1(a) in addition to revenue reportable on line 9(a) (but any expenses attributable to that revenue should be reported on line 9(b); and (e) preparing and distributing fundraising manuals, instructions and other materials.

Allocating Indirect Expenses.—Colleges, universities, hospitals and other organizations that accumulate indirect expenses in various cost centers (such as the expenses of operating and maintaining the physical plant) that are reallocated to the program services and other functional areas of the organization in a single step or in multiple steps may find it easier to report these expenses in the following optional manner:

First, the expenses of these indirect cost centers may be reported on lines 25 through 43 of the management and general expense column in Part II, along with the expenses properly reportable in that column.

Second, allocate the total expenses for each cost center among program services, management and general, and fundraising as a separate item entry on line 43, Other expenses, for each cost center. Enter the name of the cost center on line 43. If any of the cost center's expenses are to be allocated to the expenses listed in Part I (such as the expenses attributable to special fundraising events and activities), enter these expenses as a negative figure in columns (A) and (C). This prevents reporting the same expense on both Parts I and II. If part of the total cost center expenses are to be allocated to columns (B), Program services, and (D), Fundraising, enter these expenses as positive amounts in these columns and as single negative amounts in column (C). Do not make any entries in column (A), Total, for these offsetting entries.

The above instructions can be illustrated by the following example. An organization reports $50,000 of actual management and general expenses and $100,000 of expenses of an indirect cost center that are to be allocated in part to other functions. The total of lines 25 through 43 of column (C) would be $150,000 before the allocations were made. Assume that $10,000 (of the $100,000 total expenses of the cost center) was allocable to fundraising, $70,000 to various program services, $15,000 to management and general functions and $5,000 to special fundraising events and activities. To report this in Part II under this alternate method:

(1) Indicate the cost center, the expenses of which are being allocated, on line 43 "Allocation of (specify) expenses");

(2) Enter a decrease of $5,000 on the same line in the Total column, representing the special fundraising event expenses already reported on line 9(b) in Part I;

(3) Enter $70,000 on the same line in the Program services column;

(4) Enter $10,000 on the same line in the Fundraising column;

(5) Enter a decrease of $85,000 on the same line in the Management and general column, representing the allocations to functional areas other than management and general.

After these allocations were made, the column (C) total (line 44(C)) would be $65,000, consisting of the $50,000 aggregate amount and the $15,000 allocation of the aggregate cost center expenses to management and general.

The above is an example of a simple one-step allocation that was used to show how to report the allocation in Part II. This reporting method would actually be needed more in the case of multiple step allocations in which two or more cost centers are involved. The total expenses of the first would be allocated to the other functions, including an allocation of part of these expenses to the second cost center. The expenses of the second cost center would then be allocated to other functions and any remaining cost centers to be allocated, and so on. The greater the number of these cost centers which are allocated out, the more difficult it would be to preserve the identity of the object classification (salaries, interest, supplies, etc.) of the expenses of each cost center. The reporting method described above avoids this problem.

NOTE: The above instructions are intended only to facilitate the reporting of indirect expenses by both object classification and function. They do not in any way sanction the allocation to other functions of expenses properly reportable as management and general expenses.

Line 22.—Grants and allocations.—Enter the amount of awards and grants to individuals and organizations selected by the filing organization. United Way and similar fundraising organizations should include allocations to member agencies. Voluntary awards and grants to affiliated organizations for specific (restricted) purposes or projects also should be reported on line 22, but not required payments to affiliates reportable on line 16.

Scholarship, fellowship and research grants to individuals should be reported on line 22. Certain other payments to or for the benefit of individuals may be reportable on line 23 instead. See the instructions for line 23 for specific information.

Only the amount of actual grants and awards should be reported on line 22. Expenses incurred in selecting recipients or monitoring compliance with the terms of a grant or award should be reported on lines 25 through 43.

Attach a schedule of amounts reported on line 22. Show: (a) each class of activity; (b) separate total for each activity; (c) donee's name and address and the amount given; and (d) relationship of donee if related by blood, marriage, adoption, or employment (including employees' children) to any person or corporation with an interest in the organization, such as a creator, donor, director, trustee, officer, etc.

On the schedule, classify activities in more detail than in such broad terms as charitable, educational, religious, or scientific. For example, identify payments for nursing services, laboratory construction, or fellowships.

If the property's fair market value when the organization gave it is the measure of the award or grant, also show on the schedule: description of the property; its book value; how the book value was determined; and the date of the gift. Any difference between fair market value and book value should be recorded in the organization's books of account.

Line 23.—Specific assistance to individuals.—Enter the amount of payments to or for the benefit of particular clients or patients, including assistance rendered by others at the expense of the filing organization. Do not include grants to other organizations that select the person or persons to receive the assistance available through the use of the grant funds. For example, a payment to a hospital to cover the medical expenses of a particular individual should be reported on line 23, but not a contribution to a hospital to provide some service to the general public or to unspecified charity patients. Also, do not include scholarship, fellowship or research grants to individuals even though selected by the grantor organization. Report these grants on line 22 instead.

Attach a schedule showing the total payments for each particular class of activity, such as food, shelter and clothing for indigents or disaster victims; medical, dental and hospital fees and charges; and direct cash assistance to indigents.

Line 24.—Benefits paid to or for members.—For an organization giving benefits to members or dependents (such as organizations exempt under section 501(c)(8), (9), or (17)), attach a schedule. Show amounts of: (a) death, sickness, hospitalization or disability benefits; (b) unemployment compensation benefits; and (c) other benefits (state their nature). Do not report on this line the cost of employment-related benefits the organization gives its officers and employees. Report those expenses on lines 27 and 28.

Line 25.—Compensation of officers, directors, and trustees.—Enter the total compensation paid officers, directors, and trustees for the year. In Part VI list each one's name and compensation (if any), along with the other information requested.

Each person you list should report this compensation on his or her income tax return, unless the Code specifically excludes any of the payments from income tax. Publication 525, Taxable and Nontaxable Income, may be helpful and is available free from IRS.

You must file Form 941 to report income tax witholding and social security taxes, and must also file Form 940 to report Federal unemployment taxes, unless the organization's exemption letter states that it is not subject to these taxes.

Line 26.—Other salaries and wages.—Enter the total of employees' salaries not reported on line 25.

Line 27.—Pension plan contributions.—Enter the employer's share of contributions that the organization paid to qualified and nonqualified pension plans for the year. Except for Simplified Employee Pension (SEP) plans, complete Form 5500, 5500–C, 5500–R, or 5500–G, as appropriate, for your plan and file as a separate return. If you have more than one plan, complete the appropriate form for each plan. File the form by the last day of the 7th month after the plan year ends.

Line 28.—Other employee benefits.—Enter the amount of your contributions to employee benefit programs (such as insurance, health and welfare programs) that are not an incidental part of a pension plan included on line 27. Also see instructions for Form 5500.

Line 29.—Payroll taxes.—Enter the amount of Federal, State, and local payroll taxes for the year, but only those taxes that are imposed on the organization as an employer. This would include the employer's share of FICA taxes, the FUTA tax, State unemployment compensation taxes, and other State and local payroll taxes. Do not include taxes withheld from employees' salaries and paid over to the various governmental units (such as Federal and State income taxes and the employees' shares of FICA tax).

Line 30.—Fees for fundraising.—Enter the organization's fees to outside fundraisers for solicitation campaigns they conducted, or for providing consulting services in connection with a solicitation of contributions by the organization itself.

Line 31.—Accounting fees.—Enter the total accounting and auditing fees charged by outside firms and individuals who are not employees of the reporting organization.

Line 32.—Legal fees.—Enter the total legal fees charged by outside firms and individuals who are not employees of the reporting organization. Do not include any penalties, fines or judgments imposed against the organization as a result of any legal proceedings. Report those expenses on line 43, other expenses.

Line 33.—Supplies.—Enter the total for office, classroom, medical, and other supplies used during the year, as determined by the organization's normal method of accounting for supplies.

Line 34.—Telephone.—Enter the total telephone, telegram and similar expenses for the year.

Line 35.—Postage and shipping.—Enter the total amount of postage, parcel delivery, trucking and other delivery expenses, including the cost of shipping materials.

Line 36.—Occupancy.—Enter the total amount paid or incurred for the use of office space or other facilities, heat, light, power, and other utilities (other than those reported on line 34), outside janitorial services, mortgage interest, real estate taxes, and similar expenses. Do not include depreciation (reportable on line 42) or any salaries of your own employees (reportable on line 26).

Line 37.—Equipment rental and maintenance.—Enter the cost of renting and maintaining office equipment, except for automobile and truck expenses reportable on lines 35 and 39.

Line 38.—Printing and publications.—Enter the printing and related costs of producing the reporting organization's own newsletters, leaflets, films and other informational materials. (However, do not include any expenses, such as salaries or postage, for which a separate line is provided in Part II.) Also include the cost of any purchased publications.

Line 39.—Travel.—Enter the total travel expenses, including transportation costs (fares, mileage allowances and automobile expenses), meals and lodging, and per diem payments.

Line 40.—Conferences, conventions and meetings.—Enter the total expenses incurred by the organization in conducting meetings relating to its activities. Include such expenses as the rental of facilities, speakers' fees and expenses and printed materials, but not the salaries and travel expenses of the reporting organization's own officers, directors, trustees and employees who participate. Also include the registration fees (but not travel expenses) paid for sending any of the organization's staff to conferences, meetings or conventions conducted by other organizations.

Line 41.—Interest.—Enter the total interest expense for the year, excluding any interest attributable to rental property (reported on line 6(b)) or any mortgage interest treated as occupancy expense on line 36.

Line 42.—Depreciation, depletion, etc.—If your organization records depreciation, depletion, and similar expenses, enter the total for the year. Include any depreciation (amortization) of leasehold improvements. If you record depreciation, attach Form 4562, Depreciation, or a schedule showing: (a) description of property; (b) date acquired; (c) cost or other basis (exclude land); (d) depreciation allowed or allowable in earlier years; (e) method of computation; (f) rate (percentage) or life (years); and (g) depreciation this year.

If you claim a deduction for depletion, attach a schedule explaining the deduction.

Line 43.—Other expenses.—Indicate the type amount of each significant expense for which a separate line is not provided. Report all other miscellaneous expenses as a single total. Expenses that might be reported here include investment counselling and other professional fees not reportable on lines 30 through 32; penalties, fines and judgments; unrelated business income taxes; and real estate taxes not attributable to rental property or reported as occupancy expenses. Attach a schedule if more space is needed.

Some States that accept Form 990 in satisfaction of their filing requirements may require that certain types of miscellaneous expenses be itemized regardless of amount. See instruction D.

Line 44.—Total functional expenses.—Add lines 22 through 43 and enter the totals in columns (A), (B), (C), and (D). Report the column (B) total on line 13 of Part I, the column (C) total on line 14, and the column (D) total on line 15.

Part III.—Statement of Program Services Rendered—

Provide the information specified in the instructions above line (a) of Part III for each of the four largest program service activities (as measured by total expenses incurred) that were conducted by the filing organization. If part of the total expenses of any program service consists of grants and allocations reported on line 22, indicate the amount of the grants and allocations in the narrative description of that program.

Attach a schedule that lists the organization's other program service activities and the total expenses incurred in connection with each. The detailed information required in Part III for the four largest activities is not required for the activities listed on the attached schedule.

If the organization reports on line 82 the value of any donated services or use of materials, equipment or facilities it received, it can also indicate in Part III the amount received and utilized in connection with specific program service activities. However, the applicable amounts should be disclosed only on the lines for the narrative description of the appropriate program services and must not be included in the expense column in Part III.

Part IV.—Program Service Revenue and Other Revenue—

List each revenue-producing program service activity and each "other" activity as described in the instructions for lines 3 and 11. Enter the gross revenue (that is, without subtracting any related expenses) from each such activity in the proper column. Line (a) is to be used only for reporting fees from government agencies that do not constitute grants reportable on line 1(c) of Part I. Report the total of each column on lines (f) and (g) of Part IV and on lines 2 and 11 of Part I.

Part V.—Balance Sheets—

All organizations must complete columns (A) and (B) to the extent applicable. Smaller organizations filing Form 990 with IRS are not required to complete all line items in those two columns, as explained by instruction I and the information in the Part V heading on page 3 of the return.

Columns (C) and (D) are optional for reporting to IRS, although some States that accept Form 990 in place of their own forms may require that those columns be completed on the Form 990 filed with them. Some States may also require smaller organizations to complete the entire balance sheet instead of only those lines specified in instruction I. See instruction D for more information about completing a Form 990 to be filed with any State or local government agency.

When any line item in Part V calls for a schedule to be attached, a schedule is required only for the end of year balance sheet figure reported in column (B). Similarly, when space is provided to the left of column (A) for reporting any receivables or depreciable assets and the related allowance for doubtful accounts or accumulated depreciation, enter the end of year figures.

Line 45.—Cash non-interest bearing.—Enter the amount of cash on deposit in checking accounts, deposits in transit, change funds, petty cash funds, or any other non-interest bearing account. Do not include advances to employees or officers or refundable deposits paid to suppliers or others.

Line 46.—Savings and temporary cash investments.—Enter the total of cash in savings or other interest bearing accounts and temporary cash investments, such as money market funds, commercial paper, certificates of deposit, and U.S. Treasury bills or other governmental obligations that mature in less than one year.

Line 47.—Accounts receivable.—Enter the total accounts receivable (reduced by the corresponding allowance for doubtful accounts) that arose from the sale of goods and/or the performance of services. Claims against vendors or refundable deposits with suppliers or others may be reported here if not significant in amount. (Otherwise, report them on line 58, other assets.) Any receivables due from officers, directors, trustees, or key employees must be reported on line 50. Receivables (including loans and advances) due from other employees should be reported on line 58.

Line 48.—Pledges receivable.—Enter the total pledges receivable recorded as of the beginning and end of year, reduced by the amount of pledges estimated to be uncollectible.

Line 49.—Grants receivable.—Enter the total grants receivable from governmental agencies, foundations, and other organizations as of the beginning and end of the year.

Line 50.—Receivables due from officers, directors, trustees, and key employees.—All receivables due from officers, directors, trustees, and key employees and all secured and unsecured loans to such persons must be reported on line 50 and in an attached schedule described below. The term "key employees" refers to the chief administrative officers of an organization (such as an executive director or chancellor), but does not include the heads of separate departments or smaller units within an organization.

In the required schedule, report each loan separately, even if more than one loan was made to the same person or the same terms apply to all loans made.

Receivables that are subject to the same terms and conditions (including credit limits and rate of interest) as receivables due from the general public and that arose during the normal course of the organization's operations may be reported as a single total for all the officers, directors, trustees, and key employees. Travel advances made in connection with official business of the organization may also be reported as a single total.

However, salary advances and other advances for the personal use and benefit of the recipient and receivables subject to special terms or arising from non-typical transactions must be reported as separate loans for each officer, director, etc.

Attach a schedule that shows the following information (preferably in columnar form) for each loan or other receivable outstanding at the end of the year that must be reported separately in accordance with the above instructions:

(a) Borrower's name and title;
(b) Original amount;
(c) Balance due;
(d) Maturity date;
(e) Repayment terms;
(f) Interest rate;
(g) Security provided by the borrower;
(h) Purpose of the loan; and
(j) Description and fair market value of the consideration furnished by the lender (for example, cash—$1,000; or 100 shares of XYZ, Inc. common stock—$9,000).

The above detail is not required for receivables or travel advances that may be combined and reported in total (see above instructions), but report and identify those totals separately in the attachment.

Line 51.—Other notes and loans receivable.—Enter the combined total of notes receivable and net loans receivable.

Notes receivable.—Enter the amount of all notes receivable not listed on line 50 and not acquired as investments. Attach a schedule similar to that called for in the instructions for line 50. The schedule should also identify the relationship of the borrower to any officer, director, trustee, or key employee of the organization.

For a note receivable from another organization exempt under the same paragraph of section 501(c) as the filing organization, list only the name of the borrower and the balance due. For example, a section 501(c)(3) organization would have to provide the full details of a loan to a section 501(c)(4) organization, but would have to provide only the name of the borrower and the balance due on a note arising from a loan to another section 501(c)(3) organization.

Loans receivable.—Enter the gross amount of loans receivable, less the allowance for doubtful accounts, arising from the normal activities of the filing organization (such as loans by a credit union to its members or scholarship loans by a section 501(c)(3) organization]. A schedule of these loans is not required.

Loans to officers, directors, trustees, and key employees must be reported on line 50. Loans to other employees should be reported on line 58.

Line 52.—Inventories for sale or use.—Enter the amount of materials, goods and supplies purchased or manufactured by the organization and held to be sold or used in some future period.

Line 53.—Prepaid expanses and deferred charges.—Enter the amount of short-term and long-term prepayments of expenses attributable to one or more future accounting periods. Examples include prepayments of rent, insurance, and pension costs, and expenses incurred in connection with a solicitation campaign to be conducted in a future accounting period.

Line 54.—Investments—securities.—Enter the book value (which may be market value) of securities held as investments and attach a schedule that lists each security held at the end of the year and indicates whether the security is listed at cost (including the value recorded at the time of receipt in the case of donated securities) or end of year market value. Debt securities of the U.S. government may be reported as a single total rather than itemized. Obligations of State and municipal governments may also be reported as a lump-sum total; do not combine these with U.S. government obligations, however.

Line 55.—Investments—land, buildings and equipment.—Enter the book value (cost or other basis less accumulated depreciation) of all land, buildings and equipment held for investment purposes, such as rental properties. Attach a schedule listing these investment fixed assets held at the end of the year.

Line 56.—Investments—other.—Enter the amount of all other investment holdings not reported on line 54 or 55 and attach a schedule of these holdings as of the end of the year. Do not include program-related investments (see instructions for line 58).

Line 57.—Land, buildings and equipment.—Enter the book value (cost or other basis less accumulated depreciation) of all land, buildings and equipment owned by the organization and not held for investment. This would include any property, plant and equipment owned and used by the organization in conducting its exempt activities. Attach a schedule listing these fixed assets held at the end of the year.

Line 58.—Other assets.—List each category of assets not reportable on lines 45 through 57. Attach a separate schedule if more space is needed.

One type of asset reportable on line 58 would be program-related investments, which are investments made primarily to accomplish some exempt purpose of the filing organization rather than to produce income.

Line 59.—Total assets.—Enter the total of lines 45 through 58.

Line 60.—Accounts payable and accrued expenses.—Enter the total of accounts payable to suppliers and others and accrued expenses, such as salaries payable, accrued payroll taxes, and interest payable.

Line 61.—Grants payable.—Enter the unpaid portion of grants and awards that the organization has made a commitment to pay other organizations or individuals, whether or not the commitments have been communicated to the grantees.

Line 62.—Support and revenue designated for future periods.—Enter the amount of contributions, governmental fees or grants, grants from foundations or other organizations, and other fees and support that contributors or grantors have designated as payable for or applicable to one or more future years, either by the terms of the gift or by the terms of the contract or other arrangement. Do not include any amounts restricted for future use by the filing organization's own governing body. Attach a schedule listing the total amount of each contribution or grant designated for one or more future periods and showing the amount applicable to each future period.

Line 63.—Loans from officers, directors, trustees and key employees.—Enter the unpaid balance of loans received from officers, directors, trustees and key employees (see the instructions for line 50 for definition). For loans outstanding at the end of the year, attach a schedule that provides (for each loan) the name and title of the lender and the information listed in items (b) through (l) of the instructions for line 50.

Line 64.—Mortgages and other notes payable.—Enter the amount of mortgages and other notes payable at the beginning and end of year. Attach a schedule showing, as of the end of the year, the total amount of all mortgages payable and, for each non-mortgage note payable, the name of the lender and the other information specified in items (b) through (l) of instruction 50.

Line 65.—Other liabilities.—List and show the amount of each liability not reportable on lines 60 through 64. Attach a separate schedule if more space is needed.

Line 66—Total liabilities.—Enter the total of lines 60 through 65.

Lines 67 through 74.—Fund Balances and Net Worth—

Organizations using fund accounting.—If the organization uses fund accounting, check the box above line 67 and complete lines 67 through 70 to report the various fund balances. Also complete line 74 to report the sum of the fund balances and line 75 to report the sum of the total liabilities and fund balances.

Organizations not using fund accounting, see the instructions under that heading (below) for completing the net worth section. Under fund accounting, an organization segregates its assets, liabilities, and net worth into separate funds according to externally imposed restrictions on the use of certain assets, similar designations by the organization's governing board, and other amounts that are unrestricted as to use. Each fund is like a separate entity in that it has a self-balancing set of accounts showing assets, liabilities, equity (fund balance) "income," and expenses. Since these funds are actually part of a single entity, they are all included in that organization's own financial statements. Similar accounts in the various funds may or may not be consolidated in those statements according to the organization's preference and practice. Parts I, II, and V of this form, however, require such consolidation. Recognition of the separate funds and the net changes within the various funds during the year is accomplished by the fund balances section (lines 67 through 70) of the balance sheet.

Some States that accept Form 990 as their basic report form may require a separate statement of changes in fund balances. See instruction D.

Line 67.—Current funds.—Enter the sum of the fund balances per books of the current unrestricted fund and the current restricted fund.

Line 68.—Land, building and equipment fund.—Enter the fund balance per books for the land, building and equipment fund (plant fund).

Line 69.—Endowment fund.—Enter the total of the fund balances for the permanent endowment fund and any term endowment funds. Annuity and life income fund balances may be reported here if not significant in amount or on line 70. Do not include the fund balances of any quasi-endowment funds (funds functioning as endowment) or other internally designated funds.

Line 70.—Other funds.—Enter the total of the fund balances for all funds not reported on lines 67 through 69. Indicate the type of fund in the space provided or on an attachment if more than one fund is involved. On the atttachment, show the beginning and end of year fund balance for each fund listed.

Organizations not using fund accounting.—If the organization does not use fund accounting, check the box above line 71 and report net worth account balances on lines 71 through 74. Also complete line 75 to report the sum of the total liabilities and net worth.

Line 71.—Capital stock or trust principal.—For corporations, enter the balance per books for capital stock accounts. Show par or stated value (or for stock with no par or stated value, total amount received upon issuance) of all classes of stock issued and, as yet, uncancelled. For trusts, enter the amount in the trust principal or corpus account.

Line 72.—Paid-in or capital surplus.—Enter the balance per books for all paid-in capitial in excess of par or stated value for all stock issued and, as yet, uncancelled. If stockholders or others gave donations that the organization records as paid-in capital, include them here. Any current year donations you include on line 72 must also be reported in Part I, line 1.

Line 73.—Retained earnings or accumulated income.—For a corporation, enter the balance in the retained earnings or similar account, minus the cost of any corporate treasury stock. For trusts enter the balance per books in the accumulated income or similar account.

Line 74.—Total fund balances or net worth.—For organizations that use fund accounting, enter the total of lines 67 through 70. For all other organizations, enter the total of lines 71 through 73. The beginning of the year figure in column (A) should be carried over to the Total column in Part I, line 19. The end of year figure in column (B) should agree with the figure on line 21 of the Total column in Part I.

Line 75.—Total liabilities and fund balances/net worth.—Enter the total of lines 66 and 74. That figure must equal the figure for total assets reported on line 59 for both the beginning and end of year.

Part VI.—List of Officers, Directors, and Trustees—

List each of the organization's officers, directors, trustees, and other officials with similar responsibilities. Show the compensation, if any, the organization paid each one during the period covered by the return.

Column (E).—Enter amounts that the recipients must report as income on their separate income tax returns. Examples include amounts for which the recipient did not account to the organization, or allowances that were more than the payee spent on serving the organization.

Part VII.—Other Information—

Line 76.—Change in activities.—Attach a statement explaining any significant changes in the kind of activities the organization conducts to further its exempt purpose. These new or modified activities would be those not listed as current or planned in your application for recognition of exemption; or those not already made known to IRS by a letter to your key district director or by an attachment to your return for any earlier year. Besides describing new activities or changes to current ones, also describe any major program activities that are being discontinued.

Line 77.—Changes in organizing or governing documents.—Attach a conformed copy of any changes to the articles of incorporation, constitution, trust instrument, or other organizing document, or to the bylaws or other governing document.

A "conformed" copy is one that agrees with the original document, and all amendments to it. If the copies are not signed, they must be accompanied by a written declaration signed by an officer authorized to sign for the organization, certifying that they are complete and accurate copies of the original documents.

Photocopies of articles of incorporation showing the certification of an appropriate State official need not be accompanied by such a declaration. See Rev. Proc. 68–14, 1968–1 C.B. 768, for more information.

When a number of changes are made, send a copy of the entire revised organizing instrument or governing document.

Line 78.—Unrelated business income.—See general instruction C.2 for a description of unrelated business income and the Form 990–T filing requirements for section 501(c) organizations having such income. Items of income and expense reported on Form 990–T must also be reported on Form 990 when the organization is required to file both forms.

Line 79.—Liquidation, dissolution, termination, or substantial contraction.—If there was a liquidation, dissolution, termination, or substantial contraction, attach a statement explaining which took place.

For a complete liquidation of a corporation or termination of a trust, write "Final Return" at the top of the organization's Form 990. On the statement you attach, show whether the assets have been distributed and the date. Also attach a certified copy of any resolution, or plan of liquidation or termination, etc., with all amendments or supplements not already filed. In addition, attach a schedule listing: the names and addresses of all persons who received the assets distributed in liquidation or termination, the kinds of assets distributed to each one, and each asset's fair market value.

A *substantial contraction* is a partial liquidation or other major disposition of assets, except transfers for full consideration or distributions from current income.

A *major distribution* of assets means any disposition for the tax year that is:

(a) at least 25% of the fair market value of the organization's net assets when the tax year began; or

(b) one of a series of related dispositions begun in earlier years that together add up to at least 25% of the net assets the organization had at the beginning of the tax year when the first disposition in the series was made. Whether a major disposition of assets took place through a series of related dispositions is determined by the facts in each case.

Line 80.—Relation to other organizations.—Answer "Yes" if most of the organization's governing body, officers, trustees, or membership are also officers, directors, trustees, or members of any other organization.

Disregard a coincidental overlap of membership with another organization (that is when membership in one organization is not a condition of membership with another organization). For example, assume that a majority of the members of a section 501(c)(4) civic organization also belong to a local chamber of commerce described in section 501(c)(6). The civic organization should answer "No" on line 80 if it does not require its members to belong to the chamber of commerce.

Also disregard affiliation with any statewide or nationwide organization. Thus, the civic organization in the above example would still answer "No" on line 80 even if it belonged to a State or national federation of similar organizations.

Line 81.—Expenditures for political purposes.—A political expenditure is one intended to influence the selection, nomination, election, or appointment of anyone to a Federal, State, or local public office, or office in a political organization, or the election of Presidential or Vice Presidential electors. Whether the attempt succeeds does not matter.

An expenditure includes a payment, distribution, loan, advance, deposit, or gift of money, or anything of value. It also includes a contract, promise, or, agreement to make an expenditure, whether or not legally enforceable.

Section 501(c) organizations must file Form 1120–POL if their political expenses and their net investment income both exceed $100 for the year.

Section 501(c) organizations that maintained separate segregated funds described in section 527(f)(3) should refer to the instructions for Form 1120–POL for filing requirements.

Line 82—Donated services or facilities.—Since Form 990 is open to public inspection, you may want the return to show contributions the organization received in the form of donated services or the use of materials, equipment or facilities at less than fair rental value. If so, and if the organization's records either show the amount and value of such items or give a clearly objective basis for an estimate, you may enter the information on line 82. IRS does not require any organization to keep such records. Do NOT include the value of such items in Part I or II or in the expense column in Part III. However, you may indicate the value of donated services or use of materials, equipment or facilities in Part III in the narrative description of program services rendered. See the instructions for Part III.

Line 83.—Section 501(c) (5) or (6) organizations.—Attempts to influence the opinion of the general public, or any segment of the general public, on legislative matters or referendums constitute grassroots lobbying. Such lobbying may be explicit as in an advertisement that urges the public to contact legislators for the purpose of proposing, supporting, or opposing legislation. Grassroots lobbying may also be implicit in any advertisement or other communication directed at the public if the communication is an attempt to mold public opinion on a legislative matter or referendum. Any lobbying directed at the members of the organization is not grassroots lobbying. Lobbying directed at "potential" members, employees of members, or stockholders of members would be grassroots lobbying. See section 1.162–20(c) of the Income Tax Regulations for a discussion of grassroots lobbying.

Line 84.—Section 501(c)(7) organizations.—A section 501(c)(7) organization may receive up to 35% of its gross receipts, including investment income, from sources outside its membsership and remain tax exempt. Part of the 35% (up to 15% of gross receipts) may be derived from public use of a social club's facilities.

For this purpose, "gross receipts" are the club's income from its usual activities. The term includes charges, admissions, membership fees, dues, assessments, investment income (such as dividends, rents, and similar receipts), and normal recurring capital gains on investments. Gross receipts do not include initiation fees and capital contributions, or income such as from the club's selling its clubhouse. Although gross receipts usually do not include initiation fees, these should be included for college fraternities or sororities or other organizations that charge membership initiation fees, but no annual dues.

If the 35% and 15% limits do not affect the club's exempt status, include the income from line 84(b) on the club's Form 990–T.

Section 501(i) provides that, for tax years beginning after October 20, 1976, a section 501(c)(7) organization cannot be exempt from income tax if any written policy statement, including the governing instrument and bylaws, provides for discrimination on the basis of race, color, or religion. Public Law 96–601 (enacted December 24, 1980) amended section 501(i) to allow social clubs to retain their exemption under section 501(c)(7) even though their membership is limited (in writing) to members of a particular religion if: (1) the social club is an auxiliary of a fraternal beneficiary society which is exempt under section 501(c)(8); or (2) the social club's membership limitation is a good faith attempt to further the teachings or principles of that religion, and the limitation is not intended to exclude individuals of a particular race or color.

Line 85.—Section 501(c)(12) organizations.—For purposes of section 501(c)(12), the term "gross income" means gross receipts minus cost of goods sold.

For a mutual or cooperative telephone company, "gross income" does not include amounts received or accrued from another telephone company for completing long distance calls to or from or between the telephone company's members.

Line 86.—Public interest law firms.—For a public interest law firm exempt under section 501(c)(3) or 501(c)(4), attach a statement that lists the cases in litigation, or that have been litigated during the year. For each case, describe the matter in dispute and explain how the litigation will benefit the public generally. See Rev. Proc. 71–39, 1971–2 C.B. 575. Also attach a report of all fees sought and recovered. See Rev. Proc. 75–13, 1975–1 C.B. 662, about acceptance of attorney's fees.

Line 87.—List of States.—List each State with which you are filing a copy of this return in full or partial satisfaction of State filing requirements.

U.S. GOVERNMENT PRINTING OFFICE : 1981—O-343-047

APPENDIX F

SPECIAL 990 HARDCOPY REQUEST FOR SAMPLE

Letter of Request (Example)

List of Sample Organizations (by IRS Regions)

informatics inc
6011 Executive Boulevard
Rockville
Maryland 20852
(301) 770-3000

March 27, 1981

Director, IRS Service Center
Philadelphia, Pennsylvania 19255

Dear Sir:

I would like to request from your office, copies of the latest return of the Public Inspection version of Form 990 filed for the enclosed list of organizations.

We are aware that we will be charged $1.00 (one dollar) for the first page and 10¢ (ten cents) for each subsequent page in reproduction costs. Please do not send copies of reference materials, send only the Form 990.

If you have any questions, please feel free to call our toll-free number, (800) 638-6595, and ask for Sandra Daughton or John Francois. Thank you very much for your assistance.

Sincerely,

Charles A. Darby
Project Director

CAD/els

Mailed: 3-27-81

ANDOVER, MA (23)

Boston Ballet Inc.	MA	042312734
Boston Visual Artists Union Inc.	MA	042530266
Chamber Music Society	MA	237296008
Childrens Dance Theatre of Concord	MA	042581593
Childrens Theatre of Portland Maine Inc	ME	010211786
Connecticut Opera Assoc. Inc.	CT	060600104
Currier Gallery of Art	NH	020223322
Dance Gallery Assn.	MA	910934551
Dance in Maine	ME	010347213
Essex Institute	MA	042104174
John Oliver Chorale Inc.	MA	042627738
Museum of American Architecture Inc.	MA	042673583
Museum of Fine Arts	MA	042103607
Nashua Symphony Assoc.	NH	026012500
New England New Media Inc.	VT	030263396
Palindrome Productions Trust	MA	237357936
Penobscot Marine Museum	ME	016015647
Portland Stage Company Inc	ME	510143171
Rhode Island Philharmonic Orchestra	RI	050267451
Theatre Workshop Boston Inc.	MA	046144726
Tomaquag Indian Memorial Museum The	RI	050352796
Two Penny Circus, Inc.	VT	237352665
WCUW Inc.	MA	237247980

Mailed : 3-27-81

ATLANTA, GEORGIA (14)

Alabama Shakespeare Festival Inc	AL	630652734
Alice People Inc	FL	510166803
Arts Festival Association of Atlanta Inc	GA	586013576
Atlanta Arts Alliance Inc/Atlanta Children's Theatre	GA	580633971
Charlotte Chamber Music Workshop	NC	581319198
Florida Studio Theatre Inc	FL	237362760
Huntsville Symphony Orchestra Guild Inc	AL	237185762
Macon County Fine Arts Manifesto Inc	AL	630739544
Metropolitan Museum and Art Center Inc	FL	591052749
Mississippi Opera Association Inc	MS	237113188
Montgomery Museum of Fine Arts Association	AL	636049847
Raleigh Chamber Music Guild	NC	566062669
Theatre of the Stars Inc	GA	581049973
Womans Art Inc	TN	581379475

Mailed: 3-27-81

AUSTIN, TX (20)

Arkansas Opera Theatre Inc	AR	237386026
Artspace Incorporated	NM	850257757
Baton Rouge Symphony Association	LA	726001959
Brazosport Museum of Natural Science	TX	741736046
Center for New American Media Inc	LA	720860902
Colorado Chorale	CO	846077998
Contemporary Arts Association of Houston	TX	741093771
Denver Art Museum Inc	CO	846038240
Fine Arts Center of Hot Springs Arkansas	AR	237374158
Garland Symphony Orchestra Association Inc	TX	751592443
Kanza Society Inc	KS	480859735
Lawton Philarmonic Society Inc	OK	736103649
Lubbock Cultural Affairs Councils Inc	TX	237015858
Music Theatre of Wichita Inc	KS	480785658
Norman Arts and Humanities Council	OK	731051578
Oklahoma County Historical Society	OK	731045941
San Angelo Symphony Society	TX	756003857
Soutwest Center for Educational Television	TX	741902336
Texas Arts and Crafts Foundation	TX	237448955
Tulsa Opera Inc	OK	730643311

Mailed: 3-27-81

CINCINNATI, OHIO (14)

Cantata Academy of Metropolitan Detroit	MI	237063315
Cincinnati Museum of Natural History	OH	310559889
Elkhart Symphony Society Inc	IN	510181701
Indianapolis Museum of Art	IN	350867955
J B Speed Art Museum	KY	610444823
Kenneth Jewell Chorale	MI	386107367
Michigan Museums Associations	MI	237289158
National Band Camp Inc	IN	356041994
New Organization for the Visual Arts	OH	341126333
Ohio Chamber Ballet	OH	341110139
Opus I Chamber Orchestra	OH	341175524
Peninsula Arts Appreciation Council	MI	237322412
Rebirth Inc (C/O Strata Associates)	MI	382204857
Young Audiences of Indiana Inc	IN	351148812

Mailed: 3-27-81

FRESNO, CA (34)

American Harp Society Inc. Los Angeles Chapter	CA	237155500
Ballet West	UT	870264274
Blake Street Hawkeyes, The	CA	942422403
California Chamber Symphony Society of Ca.	CA	952157058
Carmel Bach Festival Inc	CA	941434628
Centro Cultural de la Raza Inc.	CA	953010728
Choreographics, Inc.	CA	942495945
Coleman Chamber Music Assoc. of Pasadena Ca.	CA	951579032
Craft and Folk Art Musuem Incorporating the Egg an	CA	237442244
For the Love of Jazz	NV	880146956
Hawaii Film Board	HI	510160346
Kalihi Palama Culture and Arts Society Inc.	HI	237154899
Kronos Performing Arts Assoc.	CA	237444956
La Raza Silk Screen Center Inc.	CA	942239193
Les Nickeletts Inc.	CA	510203843
Living Gallery Inc	CA	953202481
Long Beach Symphony Assoc.	CA	956004958
Los Angeles Institute of Contemporary Art	CA	237374150
Los Angeles Master Chorale Assoc.	CA	952315682
Margaret Jenkins Dance Studio Inc	CA	942287039
Maturango Museum of Indian Wells Valley	CA	952232881
Meadows Playhouse	NV	510189702
Neighborhood Teenage Music Center	CA	953173851
Pacific Coast Performing Arts Foundation	CA	237389154
Pilipino Creative Center Inc	CA	942220191

San Francisco Arts and Letters Foundation	CA	237403262
San Francisco Ballet Assoc.	CA	941415298
San Francisco Museum of Art	CA	941156300
Santa Barbara Symphony Orchestra Assoc.	CA	952104089
Tempe Historical Society	AZ	860268334
West Coast Theatre Company Inc	CA	952775551
William Hall Chorale	CA	956196035
World Print Competition	CA	942212815
Youth Music Foundation Ltd.	NV	942439697

Mailed: 3-27-81 HOLTSVILLE, NY (50)

Afro-American Total Theatre Arts Found. Inc	NY	132683867
Amas Repertory Theatre Inc	NY	237057226
American Dance Guild	NY	237009390
American Mime Inc	NY	237126812
Art Without Walls Free Space Inc	NY	237344352
Balkan-Arts Center Inc	NY	237379877
Brooklyn Arts and Cultural Association Inc	NY	237072915
Buffalo Fine Arts Academy	NY	166001555
Catskill Symphony Orchestra	NY	237444664
Center for Building Conservation	NY	132972751
Center for Positive Thought Inc	NY	160990006
Circle Repertory Theatre Co. Inc	NY	132731729
Civic Musical Society of Utica Inc	NY	160905982
Composers Forum Inc	NY	237126815
Concerted Effort Inc	NY	222270536
Don Wagoner Foundation Inc	NY	237218905
Dance Theatre Foundation	NY	132584273
Double Image Theater Inc	NY	510196970
Foundation for Baroque Music Inc	NY	136160981
Foundation for the Community of Artists Inc	NY	237120575
Franklin Furnace Archive Inc	NY	132879766
Gallery Association of New York State Inc	Ny	160992358
Greater Paterson Arts Council	NJ	222208466
Haleakala Inc	NY	132829756
Hieronymus Foundation Inc	NY	133040719
Hudson River Museum at Yonkers	NY	136115651
Institute for the Development of Evolutive Archite	NY	160179619
Jazzmobile Inc	NY	132614483

Jewish Museum	NY	136146854
Lake George Arts Project Inc	NY	141596748
Middlesex County Regional Council for the Arts	NJ	222014553
Millennium Film Workshop Inc	NY	237003128
Museum of Broadcasting	NY	132805582
Museum of Modern Art	NY	131624100
Museum of the City of New York	NY	131624098
Naumburg Orchestral Concerts Inc	NY	131924971
New Amsterdam Anniversary Foundation,Inc	NY	510139233
New Day Repertory Company Inc	NY	222281154
Original Ballets Foundation Inc	NY	132773475
Other Theatre Inc	NY	136216301
Outcat Productions Inc	NY	237375785
Pro Arte Chamber Orchestra of New York Inc	NY	237359744
Rensselaer County Junior Museum	NY	141443197
Riverdale Choral Society	NY	237259940
Sea Cliff Chamber Players Inc	NY	112346771
Solomon R Guggenheim Foundation	NY	135562233
Street Theater Inc	NY	132686036
Syracuse Society for New Music Inc	NY	510198960
Westchester Chorale Inc	NY	237026863
5 by 2 Dance Company Inc	NY	132763810

Mailed: 3-27-81

KANSAS CITY, MO (9)

Art Institute of Chicago	IL	362167725
Eileen Boevers Performing Arts Work.	IL	362993969
Ensemble Espanol	IL	510192548
Imagination Theater Inc	IL	362808346
Metro Theater Circus	MO	237309552
New Wave Corporation	MO	431026021
St. Louis Art Museum	MO	436055644
St. Nicholas Theater Company	IL	237381147
Travel Light Theatre Company	IL	237402425

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OGDEN, UTAH (22)

Allied Arts of Seattle Inc	WA	910847034
Artreach Milwaukee Inc	WI	510188160
Commedia Inc	MN	411274849
Compas Inc	MN	411228092
Cooperative Arts Council of Clark County	WA	510169447
Duluth Art Institute Assoc.	MN	410945449
Fresh Air Inc	MN	237401827
Guthrie Theatre Foundation	MN	410854160
Intiman Theatre	WA	237328597
Oregon Coast Council of the Arts	OR	930696250
People's Theatre Inc	WI	510178285
Play Wrights Lab Inc.	MN	416170139
Portland Art Assoc.	OR	930391604
Rochestra Civic Music Guild	MN	510158995
Saint Paul Chamber Orchestra Society	MN	410829498
Seattle Art Museum	WA	910640788
Seattle Repertory Theatre	WA	910756535
Society of Fine Arts Inc.	MN	416045451
Spokane Jazz Society	WA	510185433
Tacoma Actors Guild	WA	911022378
The Dakota Theatre Caravan Inc	SD	460353726
Walker Art Center Inc	MN	410693929

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PHILADELPHIA, PA. (17)

Abington Art Center Inc	PA	231633530
Adhibit Committee Inc	DC	237303125
American Women Composers Inc	DC	521090412
Baltimore Symphony Orchestra Assoc. Inc.	MD	520629696
Berks Community Television	PA	232016837
Carter Family Memorial Music Center Inc	VA	541119044
Fairmount Park Art Association	PA	231367631
Music at Gretna Inc	PA	232137025
National Federation of Community Broadcasters Inc	DC	521060366
Orchestra Society of Philadelphia	PA	236408772
Philadelphia Art Alliance	PA	231352276
Photoimagers Guild	PA	251379752
Pittsburgh Chamber Music Society Inc.	PA	256067677
Skye Pictures Inc	DC	510204564
Strand-Capitol Performing Arts Center Inc	PA	232053382
Virginia Beach Arts Center	VA	237112328
Washington Drama Society Inc	DC	530246894

APPENDIX G

QUESTIONNAIRE COMPLETION GUIDES

ASOL Completion Guide

ASOL Questionnaire and Definitions

OA Completion Guide

OA Questionnaire and Definitions

TCG Completion Guide

TCG Questionnaire and Definitions

QUESTIONNAIRE COMPLETION GUIDE
FOR MEMBERS OF THE
AMERICAN SYMPHONY ORCHESTRA LEAGUE

The enclosed questionnaire for the NEA's Annual Economic Data Series has been designed and pretested to request information in a manner compatible, to the extent possible, with current recordkeeping and accounting practices of performing arts organizations. The data items and definitions contained in the annual membership surveys of several key service organizations, including the American Symphony Orchestra League, have been closely examined for their potential usefulness in meeting the NEA's data needs. In many cases, these items and definitions have been incorporated directly or with only slight modification into our questionnaire.

This guide has been provided to assist you in identifying those items on the ASOL Comparative Statistical Report for the 1979-80 season which are parallel to items on our questionnaire so that its completion can be less burdensome to you. The attached pages depict the relevant items from our questionnaire with the comparable item numbers from the ASOL questionnaire indicated in the appropriate boxes. At the bottom of each page are footnotes which explain any pecularities.

Please complete this questionnaire as fully as you can. Read our definitions carefully, especially for the comparable ASOL items which appear in this guide. In many cases an ASOL item is a source for more than one of our items (indicated by arrows) and needs to be split accordingly. In some cases, we are uncertain of where a data item may have been reported for ASOL and have indicated this by the addition of a question mark. It may be helpful to you to keep a copy of ASOL's definitions handy for comparison.

We hope this material will facilitate the completion of our form. If you have any questions, please call ____________ (toll free) and one of our staff will be happy to help you.

① PERFORMANCES BY YOUR ORGANIZATION'S PERSONNEL

		Number of Performances (1)	Income (2)	Number of Tickets/Seats Sold (3)	Attendance (3)
Home/In-Residence					
SUBSCRIPTION SERIES	Subscription Ticket Sales	218, 219 222, 225 229	$ 1, 4, 8, 16, 20, 24	256, 257, 260, 263, 267, (5)	
	Single Ticket Sales		$ 2, 5, 25		
SCHOOL/YOUTH	Ticket Sales	221, 227 231,	$ 12, 13,	259, 265, 269	
	Third-Party Payment (4)		$ 14	▨	
OTHER PAID	Ticket Sales	220, 223 226, 230	$ 9, 17, 21, 22, 31	258, 261, 264, 268,	▨
	Third-Party Payment (4)		$ 7, 10, 19, 23, 26, 29		
FREE/DONATION REQUESTED		234	32, 72 (6)		272
TOTAL HOME/IN-RESIDENCE	Ticket Sales (boxes ___, ___, ___ and ___.)	233	$		
	Third Party Payments (boxes ___ and ___.) (4)		$		
Tour					
SCHOOL/YOUTH	Ticket Sales	238, 241, 247, 251	$ 38, 39,	276, 279, 285 289	
	Third Party Payment (4)		$ 42	▨	
ALL OTHER TOUR	Subscription Ticket Sales	236, 237, 245, 239, 240, 242 243, 244, 246, 249 250	$ 35, 45, 49 53	274, 277, 278, 280, 283, 287	
	Single Ticket Sales		$ 36, 46, 50 54, 57, 60	275, 281, 284, 288 (5)	
	Third Party Payment (4)		$ 41, 43, 44, 47, 51, 55, 58, 61		
TOTAL TOUR	Ticket Sales (boxes ___, ___, and ___.)	253	$		
	Third Party Payments (boxes ___ and ___.) (4)		$		

IMPRESARIO/BOOKED-IN PERFORMANCES

All Impresario/Booked-In (Gross Income: $ 93 Expenses: $ 170)		(Net) $	
TOTAL		$	

② Were any of the tour performances in box ___ above given in a foreign country (outside the U.S.)?

☐ Yes ☐ No (Skip to Item ④)

③ How many? . . . . 239 Foreign Tour Performances

---

(1) If possible, subtract out the free performances included on these lines.

(2) If possible, deduct the admissions taxes from these figures.

(3) Note that we divide attendance figures into 'ticketed' attendance and all other attendance (to either free or to contracted performances). As with performances, please subtract out of these figures attendance at FREE performances.

(4) The ASOL lines under the heading GRANTS/ALLOCATIONS -- SPECIFIC SERVICES REQUIRED need to be allocated, where appropriate, into the 'Third Party Payment' boxes above. These include ASOL lines 76, 77, 78, 79, 80, 82, 83, 84, 86, 87, 88 and 89.

(5) The arrows indicate that some single tickets to subscription series performances may be included on these lines. If possible, subtract these out and include them below under 'Single Ticket Sales.'

(6) Line 72 'Pension Fund Concerts Income' is also included here.

FILM, RECORDING AND ELECTRONIC MEDIA ACTIVITIES

(14.) What was the total number of films produced in which your organization participated during that year? . . . . [ ] Films

(15.) What was the total number of recording sessions in which your organization participated? . . . . [317] Recording Sessions

(16.) What was the total number of radio/television concerts or productions taped and released? . . . . [309 + 313] Radio/Television Productions

PERFORMING ARTISTS

(32.) Please complete for the fiscal year reported the following chart on the numbers of performing artists who usually participated on stage with your troupe/company/orchestra, under each of the following employment arrangements. (Exclude any "supporting" artists described in Items (34.) through (39.) below.)

Seasonal/Full Time: those employed full time and paid for the entire season (or year-round), paid either on salary or on a weekly basis.

Part of the Season/Part-Time: those employed less than full time and paid on a weekly basis.

Jobbed-in/Per Service/Per Performance: those employed less than full time and paid on a per service, per performance or per production basis.

(NOTE: These categories are intended to be mutually exclusive. If any one artist was paid for part of the year on both a part-time/weekly basis and per service basis, place that artist in the per service category. Likewise, if any one artist worked under a union agreement for one performance and not under a contract for another performance, place that artist in the non-union category.)

Volunteers: include only those who received no payment for performances during the year. If you paid an artist for some performances and not for Others, include that artist in the part time or per-service category, as appropriate.

Guest Stars: those who are not regular members of your troupe, company, or orchestra to whom you pay a premium fee for their performances in your productions, concerts, and programs. (Exclude artists who appear as part of an impresario/booked-in event.)

PERFORMING ARTISTS

	Union	Non-Union	Total
Seasonal/Full Time (Salaried or Paid Weekly)	324	324	
Part of the Season/Part Time (Paid Weekly)	⊥	⊥	
Jobbed-in/Per Service/Per Performance	335	335 336	
Volunteers			
Guest Stars/Performers (Supernumeraries)			

COMPENSATION PAID TO PERFORMING PERSONNEL

(40.) Please complete the following chart on total compensation paid during the fiscal year reported to the performing personnel described above in Items (32.) through (39.)

Complete the column appropriate for your particular art form according to the following definitions and instructions.

Compensation: Include all salaries and wages, per diems, vacation pay, overtime, extra services, electronic media guarantees, payroll taxes and fringe benefits, such as health and workmen's compensation, insurances, unemployment compensation, pension fund obligations and any perquisites.

Performing Artists: Total expense for personnel included in Item (32.), boxes ___ and ___ (weekly) and box ___ (per service).

Guests: Total expense (fees, per diem, and any travel or overhead) for those personnel included in box ___ of Item (32.) (Exclude payments to artists who appeared in booked-in/impresario events.) These expenses are to be reported in Section II, Item (1.) per the instructions found there.)

Instrumentalists: Total expense (fees, per diems, and any travel or overhead) for those personnel included in Items (34.) through (36.) above.

Choral/Dance Groups: Total expenses for choral groups operated in house and for those groups (choral and dance) brought in from the outside (Items (37.) through (39.) above). Include payments (if applicable) to choral directors, choreographers, pianists, etc. connected with those groups.

Benefits: Please report the amount of the total compensation figures for performing artists in boxes ___ through ___, which represents benefits to those personnel.

"Benefits" include employer's share of payroll taxes and FICA, health insurance, workmen's compensation, unemployment compensation, pension fund, and any perquisites.

If your records do not show benefits separately and you cannot specify the amount of the total which represents benefits, please check the box below the appropriate art form.

Per Diems/Transportation: Please report, if possible, the amount of the total compensation figures for performing artists in boxes ___ through ___, which represent per diems and any transportation/travel expenses paid/reimbursed to those personnel.

If your records do not show such items separately and you cannot specify this amount, please check the box below the appropriate art form.

COMPENSATION PAID TO PERFORMING PERSONNEL

	~~Dance/Opera/ Musical Theatre~~	Orchestra	~~Theatre~~
Performing Artists (excluding guests)	$	$ 132, 133, 134 & 143, 145, 167	$
Guests	$	$ 135	$
Instrumentalists	$		
Choral /Dance Groups (In-House)		$ 136, 137 (In)	
Choral/Dance Groups (from Outside)		$ (Out)	
TOTAL	$.	$.	$.
Benefits: (Performing Artists)	$	$ 133, 134	$
Cannot Specify:	☐	☐	☐
Per Diems/Transportation (Performing Artists)	$	From 154 thru $ 167 + 140 *	$
Cannot Specify:	☐	☐	☐

The expenses reported here should match those reported in Section III, Item (5.), box ___.

---

* Per diem amounts are also to be allocated in the top 2 boxes

WAGES AND PAID WORK WEEKS FOR PERFORMING ARTISTS

ORCHESTRA

44. **Players Paid On Weekly Basis**

Minimum Weekly Salary	Percentage of Players at Minimum	Average Weekly Salary	Total Number of Paid Weeks	Total Number of Actual Services Used
326	328	327	325	333

45. If applicable, what was the amount paid to each player as an electronic media guarantee? . . . . $ 334 Guarantee

46. **Players Paid On A Per Service basis**

	Minimum Scale Per Concert	Number of Players Who Are Paid Union-Scale	Average Total Paid Per Player Per Season	Total Number of Actual Services Used
Union	$ 340	337 5 ↓	$ 342	345 5 ↓
Non-Union	$ 341		$ 343	

47. What was the total number of performance weeks (in which at least one performance was given) during that fiscal year? . . . . ☐☐ Performance Weeks

SKIP TO ITEM 50.

㊿ NUMBER OF NON-PERFORMING PERSONNEL AND EXPENSES

Program Services	Number of Employees		Employee Expense	Number of Per Service (Fee-for-Service) Personnel	Per Service Personnel Expense	Number of Volunteers
	Full Time	Part Time				
Non-Performing Artists	←		$	NA	$	→
Production/ Technical			$ 143, 144		$	
Publicity/Marketing/ Audience Development/ Public Relations			$ 186, 187		$ 188	
House/Box Office			$ 150, 151		$	
Other Program Service Personnel (Specify types:)			$		$	
Total Program Service			$ *		$ *	**
Management and General/ Administrative			$ 194, 195 *		$ *	**
Fund Raising/ Development			$ 178, 179 *		$ 180 *	**
TOTAL			$ *		$ *	

*These figures will be combined in various ways to supply the personnel expense figures required in Section III, Item ⑤.

**These figures should be reported in Section IV, in boxes ___, ___, and ___ respectively.

(51) What amount of the total employee expense figure in box ___ represents the employer's share of payroll taxes and benefits? . . . . $ 144, 151, 179, 187, 195

Cannot Specify ☐

(52) What amount of the total employee expense figure in box ___ represents per diems and travel expense reimbursements to employees? . . $ from 154 thru 157

Not Applicable ☐

Cannot Specify ☐

INCOME - OPERATING FUND

(1.) EARNED INCOME

Performances	Ticket Sales	Third Party Payments
At Home/In Residence	$	$
On Tour	$	$
Impresario/Booked-in (Net) (Line 93 - Line 170)	$	
Total Performance Income (Add boxes ____ through ____.)	$	

Electronic Media	Direct Fees	Royalties, Residuals Subsidiary Rights
Television/Radio	$ 65, 67	$ 66, 68
Audio/Recordings	$ 69	$ 70
Films	$	$
Subsequent Stage Productions		$
Sale/Rental of Media Products	$	
Total Electronic Media Income (Add boxes ____ through ____.)	$	

Education	Tuition Fees	Third Party Payments
Formal Schools/Training Programs	$ 94	$
Workshop/Master Classes/Artists-in-School, etc. At Home	$ 95	$
On Tour	$	$
Total Education Income (Add boxes ____ through ____.)	$	
Other Artistic Activities (from activities specified in Section II, Item 27.)	$	

Ancillary Activities

Rental or Sublease of Space, Sets and Costumes:	Gross: $ 98	Expenses: $ 175	Net: $
Programs, Playbills, Advertising:	Gross: $ 96, 97	Expenses: $ 173, 174	Net: $
Food, Parking, Concessions:	Gross: $ 99	Expenses: $ 176	Net: $
Other Ancillary Income: (Specify)			$
Total Ancillary Income (Add boxes ___, ___, ___, and ___.)			$

Investments	
Dividends and Interest	$ 115, (116)
Net Realized Gains/(Losses)	$ 114
Proceeds From Sales of Assets Not Capitalized	$
Other Investment Income (Specify:) Include rental of investment property	$ (116)
Total Investment Income (Add boxes ___ through ___.)	$

Other Earned Income (Specify:) Include 'other income' - Pension fund — $ 74

TOTAL EARNED INCOME (Add boxes ___, ___, ___, ___, ___, ___, and ___.) $

② SUPPORT INCOME

Private Grants and Contributions

Individual Contributions	$ 118
Membership (if considered support)	$
Business and Corporate Foundation Grants	$ 121
Private Foundations	$ 120, 122
United Arts Campaigns	$ 123

Fund Raising Events, Guilds, (Women's) Auxiliaries

Gross: $ 124, 125, 126 Expenses: $ 183 Net: $

Other Private Grants and Contributions (Specify:)

Specify amount on line 128 $—	$ 119, 127, 128
Total Private Grants and Contributions (Add boxes ___ through ___.)	$
Parent Organization Appropriation or Alotment	$
Government Grants and Contributions	$ 113
TOTAL SUPPORT INCOME (Add boxes ___, ___, and ___.)	$
TOTAL OPERATING INCOME (Add boxes ___ and ___.)	$

③ INCOME - OTHER FUNDS

Endowment Fund	$
Plant Fund (Land, Building, and Equipment)	$
Other Funds (Specify:)	$
Total Income - Other Funds (Add boxes ___, ___, and ___.)	$
TOTAL ORGANIZATIONAL INCOME (Add boxes ___ and ___.)	$

Check for whether these figures should also be allocated below.

?

④ INCOME BY SOURCE

Private Sources

Business/Corporate Foundations	$ [illegible], 121
Private Foundations	$ [illegible], 87 120, 122
Private Colleges and Universities	$
Other (Specify:)	
	$ [illegible]
	$

Public Sources

NEA Program Grant	$ 80, 107
NEA Challenge Grant (only portion received during the fiscal year)	$
CETA (payments you receive to pay any CETA employees)	$? ?
Other Federal (IMS, NSF, NEH, etc.)	$ 82, 109
State Government Sources (Include State Arts Agencies.)	$ 78, 79, 105, 106
Public Colleges or Universities	$?
Local and Regional Government Sources	$ 76, 77, 103, 104
Local School Boards	$ 83, 110

84, 111 ?

NOTE: Performance income from contract fees should also be allocated in here, if possible. These include the following lines:
10, 14, 18, 22, 26, 29, 32, 47, 51, 55, 58, and 61.

EXPENSES
(Include all funds.)

⑤ ALLOCATION BY FUNCTION

	Ⓐ Total	Ⓑ Program Services	Ⓒ Fund Raising	Ⓓ Management and General
Personnel				
All Personnel	$	$ 138, 143, 144, 150, 151 163, 165, 167 186, 187	$ 178, 179	$ 194, 195
Occupancy				
Rent/Facility Lease	$	$	$	$ 197
Utilities	$	$	$	$ 198
Maintenance	$	$ 149, 153	$	$
Mortgage	$	$	$	$
Other Occupancy	$	$	$	$
Other				
Professional Fees	$	$ 188	$ 180	$ 196
Equipment	$	$ 159	$	$
Supplies	$	$ 145	$	$ 200
Printing and Postage	$	$ 189	$ 181	$
Telephone	$	$	$	$ 201
Travel	$	$ 154 thru 157, 160	$	$
Interest	$	$	$	$ 203
Other (Specify:)				
(Examples) Computer	$	$ 190	$ 182	$ 202
Insurance	$	$ 148	$	$ 199
Royalties	$	$ 146, 147	$	$
Media	$	$ 164, 166, 168 191	$	$
Other (all)	$	$ 142, 152, 161 171, 172, 192	$ 184	$ 204
TOTAL (Before Depreciation)	$	$	$	$
Depreciation	$	$	$	$
TOTAL EXPENSES	$	$	$	$

⑥ ALLOCATION OF PROGRAM SERVICE EXPENSES

	Performance/ Production	Education	Other Program Services
Personnel	$ 138, 143, 144, 150, 151, 186, 187	$ 171	$ 163, 165, 167
Non-Personnel (Specify:)		$ 172	$ 142, 164, 166 168
Music, royalties	$ 145, 146, 147		
Advertising	$ 188, 189, 190, 191, 192		
Box office	$ 152		
Facilities	$ 149, 153		
Perdiems + Travel	$ 154, 155, 156, 157 160		
All Other Combined	$ 148, 159, 161		

NOTE: ASOL Expense lines 158, 170, 173, 174, 175, 176 and 183 have not been included above because they were netted out earlier under Income.
Also, the structure of this page follows that of the 1979 IRS Form 990.

⑦ FUND BALANCES AND ASSETS

Please complete the following chart on fund balances and assets as defined below. If your organization did not follow fund accounting, complete only column Ⓐ. Otherwise, complete Columns Ⓐ through Ⓔ from your year end fiscal statements for the fiscal year reported in this questionnaire. Fund activity should be reflected in your "Statement of Changes in Entity Capital" or "Statement of Changes in Fund Balances." Assets are found on the Balance Sheet for the fiscal year reported and for the previous fiscal year.

Funds: See Item ③ of this Section, INCOME - OTHER FUNDS, for definitions of the funds requested.

Income: Transfer the figures from Item ③, boxes ____ through ____ as appropriate, entering the total from box ____ into box ____.

Expenses: Transfer the total figure from box ____ into box ____ and allocate that amount to the appropriate funds. Items ⑤ and ⑥ above are intended to reflect expenses by functional activity without regard to the fund from which they were financed. Item ⑧ below is intended to reflect the use of resources from various funds in order to more fully complete the picture of your organization's fiscal activity for that year.

Surplus/(Deficit): This is the difference between Total Income and Total Expenses. (Subtract box ____ from box ____.) If the difference is a negative figure (i.e., a deficit), enclose it in parentheses.

Fund Balances (Beginning of Year): For those organizations which do not follow fund accounting, this is equivalent to the "accumulated surplus or deficit at the beginning of the fiscal year" figure in your financial statements. Other terms used are "Net Worth" or "Entity Capital." "Beginning of Year" figures are the same as those for the previous fiscal year's (End of Year) figures.

Capital Additions and Excess from Current Operations (Transfers or Other Changes in Fund Balances): Two spaces are provided. If included in your financial statement, please report transfers of the excess from current operations or capital additions to current operations or other amounts such as adjustments of prior year's activities and unrealized gains/(losses) on investments carried at market value. Transfers between funds should be reported under the appropriate funds, enclosing the "transfers out" (reduction amounts) in parentheses. Note that such transfers between funds cancel each other out (i.e., have a net effect of zero) in the total figure in Column Ⓐ.

Fund Balances (End of Year): This is the sum/(difference) of the Surplus/(Deficit), Fund Balances (Beginning of Year), and Transfers Between funds (or Other Changes) in each column.

Total Assets: If your organization's financial records and reports are on a cash (not accrual) basis, this does not apply to you. Skip to Item ⑧.

	Ⓐ Total	Ⓑ Operating Fund (Current Unrestricted and Restricted funds)	Ⓒ Plant Fund	Ⓓ Endowment Fund	Ⓔ All Other Funds
* Income	$	$	$	$	$
* Expenses	$	$	$	$	$
Surplus/(Deficit)	$	$ 207	$	$	$
Fund Balances (Beginning of Year)	$	$ 208	$	$	$
Excess from Current Operations and Capital Additions (Transfers or other changes in Fund Balances	$	$ 209	$	$	$
	$	$ 210	$	$	$

Fund Balances (End of Year)	$	$ 211	$	$	$
Total Assets (Beginning of Year)	$	$	$	$	$
Total Assets (End of Year)	$	$	$	$	$

---

* Because we have had you show 'net' income and expense figures earlier, these totals will not match your ASOI totals. However, the difference between them (i.e. the surplus/deficit) should remain the same.

SECTION IV
(OPTIONAL)
VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

In-kind and donated services and items or funds expended on behalf of an organization by a parent organization constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide services and products to the public. This is especially true for organizations supported by a university or a municipality which provides physical facilities, utilities, regular custodial or professional services, etc. This section represents an effort to account for and value such services and contributions. Some organizations may include some of the items requested below on their financial statements.

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet ALL of the following conditions:

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following items.

① Please complete the following chart on the total number of volunteer staff and the total time they contributed in hours for that fiscal year. Include CETA personnel who were paid directly by another organization. See the instructions in Section II, PERSONNEL, for definitions of the functional areas listed below.

	Number of Volunteer Staff	Total Number of Hours Contributed By Volunteers
Program Services (e.g., performers, teachers)		
Fund Raising		
Management and General		
Ancilliary (concession sales, etc.)		
Total		

② At what hourly rate(s) would you value the time of your volunteer staff?

Type of Volunteer	Rate
	$
	$
	$
	$

③ Please complete the following chart on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution according to the appropriate functional category.

	Total	Program Services	Fund Raising	Management and General	Ancillary
Services of Volunteers	$	$	$	$	$
Donated Facilities and Space, Rental Allowances, Utilities, Maintenance Services, etc.	$ 128	$	$	$	$
* Donated Materials	$	$	$	$	$

④ Is any of the information in Items ①, ②, or ③ above reflected in your (audited) financial statement for the fiscal year reported?

☐ Yes ☐ No (Skip to Item ⑥)

⑤ Which information is included?

Specify what is included on Line 128

⑥ Did you keep (detailed) records on any of this information?

☐ Yes ☐ No (Skip to Message below Item ⑦)

⑦ On which information?

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided to:

Economic Data Series
Informatics Inc
6011 Executive Boulevard
Rockville, Maryland 20852

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* Add in here any in-kind services, etc. which were not included in your audit but were valued at the bottom of the page in your ASOL questionnaire where that information was requested.

AMERICAN SYMPHONY ORCHESTRA LEAGUE COMPARATIVE STATISTICAL REPORT 1979-80 SEASON

Fiscal Year Ends: ____________ Month Day

ORCHESTRA ____________ MANAGER ____________

MAILING ADDRESS ____________ HOME HALL ____________

CITY ____________ STATE ____________ ZIP ________ PHONE(   ) ____________

I. PERFORMANCE ACTIVITIES OF OWN PERSONNEL

ROUND OFF TO NEAREST DOLLAR

A. PERFORMANCES IN HOME METROPOLITAN AREA

1	Regular Subscription Series	Subscription Tickets	1	
2		Single Tickets	2	
3		Total	3	
4	Special Series Under Orch's Auspices	Subscription Tickets	4	
5		Single Tickets	5	
6		Total	6	
7	Special Concerts Under Other Auspices	Total	7	
8	Special Choral/Ballet/Opera Performances	Subscription Tickets	8	
9		Single Tickets	9	
10		Contract Fees	10	
11		Total	11	
12	Child/Youth/Student Concerts	Subscription Tickets	12	
13		Single Tickets	13	
14		Contract Fees	14	
15		Total	15	
16	Chamber Orchestra Concerts	Subscription Tickets	16	
17		Single Tickets	17	
18		Contract Fees	18	
19		Total	19	
20	Ensembles	Subscription Tickets	20	
21		Single Tickets	21	
22		Contract Fees	22	
23		Total	23	
24	Summer Subscription Series	Subscription Tickets	24	
25		Single Tickets	25	
26		Contract Fees	26	
27		Total	27	
28	Other Summer Concerts	Single Tickets	28	
29		Contract Fees	29	
30		Total	30	
31	All Other Single Concerts	Single Tickets	31	
32		Contract Fees	32	
33		Total	33	
34	TOTAL: Performances in Home Metropolitan Area		34	

ROUND OFF TO NEAREST DOLLAR

B. PERFORMANCES OUTSIDE HOME METROPOLITAN AREA

35 Subscription Concerts Under Orch's Auspices. Subscription Tickets. . .35 ______
36 Single Tickets. . . . . .36 ______
37 Total . . . . .37. . . ______
38 Child/Youth/Student Under Orch's Auspices. . Subscription Tickets. . .38 ______
39 Single Tickets. . . . . .39 ______
40 Total . . . . .40. . . ______
41 Subscription Concerts Under Other Auspices . . Total . . . . .41. . . ______
42 Child/Youth/Student Under Other Auspices . . . Total . . . . .42. . . ______
43 Tours: Foreign. . . . . Total . . . . .43. . . ______
44 Tours: Domestic . . . . Total . . . . .44. . . ______
45 Chamber Orchestra Concerts . . . . Subscription Tickets. . .45 ______
46 Single Tickets. . . . . .46 ______
47 Contract Fees . . . . . .47 ______
48 Total . . . . .48. . . ______
49 Ensembles. . . . . Subscription Tickets. . .49 ______
50 Single Tickets. . . . . .50 ______
51 Contract Fees . . . . . .51 ______
52 Total . . . . .52. . . ______
53 Summer Subscription Series . . . . Subscription Tickets. . .53 ______
54 Single Tickets. . . . . .54 ______
55 Contract Fees . . . . . .55 ______
56 Total . . . . .56. . . ______
57 Other Summer Concerts. . . . . Single Tickets. . . . . .57 ______
58 Contract Fees . . . . . .58 ______
59 Total . . . . .59. . . ______
60 All Other Runout Concerts. . . . . Single Tickets. . . . . .60 ______
61 Contract Fees . . . . . .61 ______
62 Total . . . . .62. . . ______

63 TOTAL: Performances Outside Home Metropolitan Area . . . . .63. . . ______

64 TOTAL INCOME FROM PERFORMANCES IN & OUTSIDE HOME METRO AREA . . . . .64. . . ______

C. BROADCASTING (RADIO AND TELEVISION) AND RECORDING INCOME

65 Radio: Fees . . . . .65 ______
66 Radio: Fees for Repeat Sales of Finished Product. . . . . .66 ______
67 Television: Fees. . . . . .67 ______
68 Television: Fees for Repeat Sales of Finished Product . . . . .68 ______
69 Recording: Reimbursement for Recording Sessions . . . . .69 ______
70 Recording: Royalties. . . . . .70 ______

71 TOTAL INCOME FROM BROADCASTING (RADIO & TELEVISION) AND RECORDING. . . . .71 ______

D. EARNED INCOME TO UNDERWRITE PENSION FUND OBLIGATION

72 Pension Fund Concert(s) Income .72 ______
73 Tape Syndication Income. . . . . .73 ______
74 Other Income . . . . .74 ______

75 TOTAL INCOME TO UNDERWRITE THE PENSION FUND. . . . . .75 ______

ROUND OFF TO NEAREST DOLLAR

E. GRANTS/ALLOCATIONS -- SPECIFIC SERVICES REQUIRED

Tax-Supported Grants/Allocations by:

76 City(s). . . . . .76 __________
77 County(s). . . . . .77 __________
78 State (Exclusive of State Arts Council) *specify department* . . . . .78 __________
79 State Arts Council(s). . . . . .79 __________
80 National Endowment for the Arts/Canada Council . . . . .80 __________
81 Money Required to Match Treasury Funds (Non-Add Item). . . . . .81 __________
82 Other Federal Agencies/Departments *specify* . . . . .82 __________
83 Board(s) of Education. . . . . .83 __________
84 Other Public Agencies *specify*. . . . . .84 __________

85 TOTAL TAX-SUPPORTED GRANTS/ALLOCATIONS (SR). . . . . .85 __________

86 Individuals and Individual/Family Foundations. . . . . .86 __________
87 National Foundations . . . . .87 __________
88 Business and Industrial Firms or Foundations . . . . .88 __________
89 Other Grants *specify* . . . . .89 __________

90 TOTAL GRANTS FROM FOUNDATIONS AND OTHER SOURCES (SR) . . . . .90 __________

91 TOTAL GRANTS/ALLOCATIONS -- SPECIFIC SERVICES REQUIRED . . . . .91 __________

92 TOTAL INCOME FROM PERFORMANCES ACTIVITIES OF OWN PERSONNEL . . . . .92 __________
(Lines 64, 71, 75 and 91)

II. OTHER EARNED INCOME

93 Impresario Activities. . . . . .93 __________
94 Educational Projects: Youth Orchestra . . . . .94 __________
95 Educational Projects: Other .95 __________
96 Printed Program Income . . . . .96 __________
97 Printed Program Franchise Income . . . . .97 __________
98 Hall Rentals and Subleases .98 __________
99 Miscellaneous Earned Income. .99 __________

100 TOTAL INCOME FROM OTHER ACTIVITIES . . . . 100 __________

101 TOTAL EARNED INCOME (Lines 92 and 100) . . . . 101 __________

102 Percentage of Earned Income to Gross Expenses. . . . . 102 __________ %

ROUND OFF TO NEAREST DOLLAR

III. SUPPLEMENTAL INCOME

F. GRANTS/ALLOCATIONS -- NO SPECIFIC SERVICES REQUIRED

103 City(s). . . . . 103 ____________
104 County(s). . . . . 104 ____________
105 State (Exclusive of State Arts Council) *specify department* . . . . 105 ____________
106 State Arts Council(s). . . . . 106 ____________
107 National Endowment for the Arts/Canada Council . . . . 107 ____________
108 Money Required to Match Treasury Funds (Non-Add Item). . . . . 108 ____________
109 Other Federal Agencies/Departments *specify* . . . . 109 ____________
110 Board(s) of Education. . . . . 110 ____________
111 Other Public Agencies *specify*. 111 ____________

112 TOTAL TAX-SUPPORTED GRANTS/ALLOCATIONS (NSR) . . . . 112 ____________

113 TOTAL GRANTS/ALLOCATIONS -- NO SPECIFIC SERVICES REQUIRED. . . . . 113 ____________

G. INCOME FROM INVESTMENTS, ENDOWMENTS AND BANK INTEREST

114 Gain (-Loss) from Sale of Securities . . . . 114 ____________
115 Income from Endowment Funds Including Board-Designated Funds . . . . . . 115 ____________
116 Income from Other Investments and Bank Interest. . . . . 116 ____________

117 TOTAL INCOME FROM INVESTMENTS, ENDOWMENT AND BANK INTEREST . . . . 117 ____________

H. INCOME FROM ALL FUND-RAISING ACTIVITIES

118 Fund-Raising Income: Individuals. 118 ____________
119 Fund-Raising Income: Labor Unions . . . . 119 ____________
120 Fund-Raising Income: Individual/Family Foundations. . . . . 120 ____________
121 Fund-Raising Income: Business/Industrial Firms and Foundations. . . . . 121 ____________
122 Fund-Raising Income: National Foundations . . . . 122 ____________
123 Fund-Raising Income: United Arts Funds. . . . . 123 ____________
124 Fund-Raising Income: Women's Associations or Auxiliaries. . . . . 124 ____________
125 Fund-Raising Income: Other Support Groups or Auxiliaries. . . . . 125 ____________
126 Fund-Raising Income: Other Revenue Generating Projects. . . . . 126 ____________
127 Fund-Raising Income: Other Sources *specify*. . . . . 127 ____________
128 Fund-Raising Income: In-Kind and Donated Services/Facilities *specify*. . 128 ____________

129 TOTAL INCOME FROM ALL FUND-RAISING ACTIVITIES. . . . . 129 ____________

130 TOTAL SUPPLEMENTAL INCOME (Lines 113, 117 and 129) . . . . 130 ____________

101 TOTAL EARNED INCOME. . . . . 101 ____________

131 TOTAL INCOME FROM ALL SOURCES (Lines 101 and 130). . . . . 131 ____________

ROUND OFF TO NEAREST DOLLAR

IV. GROSS EXPENSES

I. ARTISTIC PERSONNEL EXPENSE

132 Orchestra and Regular Conductor(s) Salaries . . . . 132______
133 Orchestra and Regular Conductor(s) Payroll Taxes and Benefits . . . . . . 133______
134 Annual Orchestra Pension Fund Obligation. . . . . 134______
135 Guest Conductor(s) and Artists (Excluding Impresario Artists) . . . . . . 135______
136 Resident Choral Groups. . . . . 136______
137 Resident Ballet and Opera Groups. . . . . 137______

138 TOTAL ARTISTIC PERSONNEL EXPENSE. . . . . 138______

J. EXPENSES TO GENERATE INCOME FOR PENSION FUND OBLIGATION

139 Pension Fund: Concert(s) Expenses. 139______
140 Pension Fund: Tape Syndication Expenses. . . . . 140______
141 Pension Fund: Other Expenses . . . . 141______

142 TOTAL EXPENSES REQUIRED TO GENERATE INCOME FOR PENSION FUND OBLIGATION. 142______

K. CONCERT PRODUCTION EXPENSE

143 Concert Production Personnel Salaries . . . . 143______
144 Concert Production Personnel Payroll Taxes and Benefits . . . . 144______
145 Music Purchases and Rentals . . . . 145______
146 Music Royalties, Fees and Licenses. 146______
147 Music Commissioning and Arranging . . . . 147______
148 Insurance Expense for Concert Production. . . . . 148______
149 Hall Expense for Performance (Exclusive of Box Office). . . . . 149______
150 Box Office: Salaries . . . . 150______
151 Box Office: Payroll Taxes and Benefits . . . . 151______
152 Box Office: Other Expenses . . . . 152______
153 Summer Facility Operations Expense. 153______
154 Summer Residency: Per Diem and Transportation Expenses . . . . 154______
155 Runout Concerts: Per Diem and Transportation Expenses . . . . 155______
156 Tours, Foreign: Per Diem and Transportation Expenses . . . . 156______
157 Tours, Domestic: Per Diem and Transportation Expenses . . . . 157______
158 Admissions and/or Sales Taxes Paid on Tickets Sold. . . . . 158______
159 Musical Instrument Maintenance, Rental, Tuning and Cartage. . . . . 159______
160 Travel Allowance Expense for Imported Musicians . . . . 160______
161 Other Concert Production Expenses . . . . 161______

162 TOTAL CONCERT PRODUCTION EXPENSE. . . . . 162______

L. BROADCASTING (RADIO AND TELEVISION) AND RECORDING EXPENSE

163 Radio: Fees to Orchestra, Conductors and Guest Artists . . . . 163______
164 Radio: All Other Costs . . . . 164______
165 Television: Fees to Orchestra, Conductors and Guest Artists. . . . . . . 165______
166 Television: All Other Costs. . . . . 166______
167 Recording: Fees to Orchestra, Conductors and Guest Artists . . . . 167______
168 Recording: All Other Costs . . . . 168______

169 TOTAL BROADCASTING (RADIO AND TELEVISION) AND RECORDING EXPENSE . . . . 169______

ROUND OFF TO NEAREST DOLLAR

M. OTHER EXPENSES

170 Impresario Activity Expenses . . . . 170______
171 Educational Projects: Youth Orchestra Expenses. . . . . 171______
172 Educational Projects: Other Expenses. . . . . 172______
173 Printed Program Expenses . . . . 173______
174 Printed Programs: Commissions Paid on Advertising . . . . 174______
175 Hall Expenses Exclusive of Direct Performance and Box Office Expenses. . 175______
176 Miscellaneous Expenses . . . . 176______

177 TOTAL EXPENSES FROM OTHER ACTIVITIES . . . . 177______

N. DEVELOPMENT AND FUND-RAISING EXPENSES

178 Development and Fund-Raising Salaries. 178______
179 Development and Fund-Raising Payroll Taxes and Benefits. . . . . 179______
180 Professional and Consultants' Fees . . . . 180______
181 Development and Fund-Raising: Printing and Postage. . . . . 181______
182 Development and Fund-Raising: Data Processing Expense . . . . 182______
183 Expenses for Other Revenue Generating Projects . . . . 183______
184 Other Development and Fund-Raising Expenses. . . . . 184______

185 TOTAL DEVELOPMENT AND FUND-RAISING EXPENSES. . . . . 185______

O. ADVERTISING, PROMOTION AND MARKETING EXPENSES

186 Advertising, Promotion and Marketing Salaries. . . . . 186______
187 Advertising, Promotion and Marketing Payroll Taxes and Benefits. . . . . 187______
188 Professional and Consultants' Fees . . . . 188______
189 Advertising, Promotion and Marketing: Printing and Postage. . . . . . . 189______
190 Advertising, Promotion and Marketing: Data Processing Expense . . . . . 190______
191 Media Advertising Expense. . . . . 191______
192 Other Advertising, Promotion and Marketing Expense . . . . 192______

193 TOTAL ADVERTISING, PROMOTION AND MARKETING EXPENSES. . . . . 193______

P. GENERAL AND ADMINISTRATIVE EXPENSES

194 Administrative Staff Salaries. . . . . 194______
195 Administrative Staff Payroll Taxes and Benefits. . . . . 195______
196 Legal and Accounting Expenses. . . . . 196______
197 Rent Expense for Office Space. . . . . 197______
198 Office Utilities Expense . . . . 198______
199 Insurance Expense (Excluding Concert Production Insurance) . . . . 199______
200 Office Supplies, Copying, Postage and Equipment Expenses . . . . 200______
201 Telephone, Telegraph and Telex Expenses. . . . . 201______
202 G & A: Data Processing Expense. . . . . 202______
203 Interest Expense . . . . 203______
204 Other General and Administrative Expense . . . . 204______

205 TOTAL GENERAL AND ADMINISTRATIVE EXPENSES. . . . . 205______

206 TOTAL GROSS EXPENSES (Lines 138, 142, 162, 169, 177, 185, 193 and 205) . 206______

ROUND OFF TO NEAREST DOLLAR

SURPLUS OR (-DEFICIT) AND UNRESTRICTED FUND BALANCE

206 TOTAL GROSS EXPENSES . . . . 206__________

131 TOTAL INCOME FROM ALL SOURCES. . . . . 131__________

207 SURPLUS OR (-DEFICIT) FOR THE CURRENT SEASON . . . . 207__________

208 UNRESTRICTED FUND BALANCE AT THE BEGINNING OF THE 1979-80 SEASON . . . . 208__________

209 ADDITIONS TO THE UNRESTRICTED FUND BALANCE *specify* . . . . 209__________

210 DEDUCTIONS FROM THE UNRESTRICTED FUND BALANCE *specify*. . . . . 210__________

211 UNRESTRICTED FUND BALANCE AT THE END OF THE 1979-80 SEASON . . . . 211__________

****If Line 211 does not agree with your Audited Fund Balance, please attach an explanation.*

OPERATIONAL DATA

I. POPULATION

212 City Corporate Population. . . . . 212__________

213 Metropolitan Area Population . . . . 213__________

II. CONCERT HALL DATA

214 Seating Capacity(s) of Hall(s) for Regular Subscription Series . . . . . 214__________

215 Seating Capacity(s) of Hall(s) for Major Summer Concert Series . . . . . 215__________

216 Number of Stage Hands Required for Regular Subscription Concert. . . . . 216__________

217 Number of Stage Hands Required for Major Summer Concert. . . . . 217__________

III. NUMBER OF PERFORMANCES AND ATTENDANCE

	Number of Concerts	Total Attendance
IN HOME METROPOLTIAN AREA		
By Full Orchestra		
Regular Subscription Series	218 ______	256 ______
Other Non-Summer Subscription Series	219 ______	257 ______
All Other Home Concerts	220 ______	258 ______
Child/Youth/Student Concerts	221 ______	259 ______
Summer Subscription Series	222 ______	260 ______
Other Summer Concerts	223 ______	261 ______
Totals	224 ______	262 ______
By Chamber Orchestra		
Chamber Orchestra: Subscription Concerts	225 ______	263 ______
Chamber Orchestra: Other Home Concerts	226 ______	264 ______
Chamber Orchestra: Child/Youth/Student Concerts	227 ______	265 ______
Totals	228 ______	266 ______
By Ensembles		
Ensembles: Subscription Concerts	229 ______	267 ______
Ensembles: Other Home Concerts	230 ______	268 ______
Ensembles: Child/Youth/Student Concerts	231 ______	269 ______
Totals	232 ______	270 ______
Totals for Concerts in Home Metro Area	233 ______	271 ______
Free Home Concerts	234 ______	272 ______
Special Constituencies (Except Child/Youth/Student)	235 ______	273 ______
OUTSIDE HOME METROPOLITAN AREA		
By Full Orchestra		
Non-Summer Subscription Series OHMA	236 ______	274 ______
Runout Concerts, Regular	237 ______	275 ______
Runout Concerts, Child/Youth/Student	238 ______	276 ______
Tour Concerts, Foreign	239 ______	277 ______
Tour Concerts, Domestic	240 ______	278 ______
Tour Concerts, Child/Youth/Student	241 ______	279 ______
Summer Subscription Series	242 ______	280 ______
Other Summer Concerts	243 ______	281 ______
Totals	244 ______	282 ______
By Chamber Orchestra		
Chamber Orchestra: Subscription Concerts	245 ______	283 ______
Chamber Orchestra: Other Single Concerts	246 ______	284 ______
Chamber Orchestra: Child/Youth/Student Concerts	247 ______	285 ______
Totals	248 ______	286 ______
By Ensembles		
Ensembles: Subscription Concerts	249 ______	287 ______
Ensembles: Other Single Concerts	250 ______	288 ______
Ensembles: Child/Youth/Student Concerts	251 ______	289 ______
Totals	252 ______	290 ______
Totals for Concerts Outside Home Metro Area	253 ______	291 ______
Free Concerts OHMA	254 ______	292 ______
Special Constituencies (Except Child/Youth/Student)	255 ______	293 ______

IV. SEASON SUBSCRIPTIONS TO REGULAR SERIES CONCERTS

294 Total Seats Sold by Subscription: Adults. . . . . 294____________
295 Total Seats Sold By Subscription: Students/Senior Citizens. . . . . . . 295____________

296 TOTAL NUMBER OF SEATS SOLD BY SUBSCRIPTION TO REGULAR SERIES . . . . . . 296____________

WORKSHEET FOR SEASON SUBSCRIPTION TICKETS SOLD

Series Name	Number of Concerts in Series	X Number of Season Tickets Sold		= Total Number of Sub. Seats Sold	
		Adult	Stu/SrCit	Adult	Stu/SrCit
TOTALS	XXXXXXXXXXXXXXXXX	XXXXX	XXXXXXXX		

Report on Line: 294 295

V. NUMBER OF GIFTS RECEIVED FROM FUND-RAISING ACTIVITIES

297 Individuals. . . . . 297______
298 Labor Unions . . . . 298______
299 Individual/Family Foundations. . . . . 299______
300 Business and Industrial Firms or Foundations . . . . 300______
301 National Foundations . . . . 301______
302 United Arts Funds. . . . . 302______
303 Women's Associations or Auxiliaries. . . . . 303______
304 Other Support Groups or Auxiliaries. . . . . 304______
305 Other Revenue Generating Projects. . . . . 305______
306 Other Sources *specify*. . . . . 306______
307 In-Kind and Donated Services and Facilities. . . . . 307______

308 TOTAL NUMBER OF GIFTS RECEIVED FROM FUND-RAISING ACTIVITIES. . . . . . . 308______

VI. BROADCASTING (RADIO AND TELEVISION) AND FECORDING

309 Radio: Number of Concerts Taped and Released. . . . . 309______
310 Radio: Number of Commercial Stations Carrying Programs. . . . . 310______
311 Radio: Number of Public Stations Carrying Programs. . . . . 311______
312 Radio: Number of Programs Syndicated. . . . . 312______
313 Television: Number of Concerts Taped and Released . . . . 313______
314 Television: Number of Commercial Stations Carrying Programs . . . . . . 314______
315 Television: Number of Public Stations Carrying Programs . . . . 315______
316 Television: Number of Programs Syndicated . . . . 316______
317 Recording: Number of Recording Sessions . . . . 317______
318 Recording: Company(s) with which Orchestra Records______________________

VII. ORCHESTRA TRADE AGREEMENTS - 1979-80 SEASON

319 Date Orchestra Agreement Expires (Month/Day/Year). . . . . 319______
320 Number of Years Current Agreement Covers . . . . 320______
321 Total Number of Players Regularly Under Contract . . . . 321______
322 Number of Women Players in Figure Above (Line 321) . . . . 322______
323 Number of Minority Players in Figure Above (Line 321). . . . . 323______

For Players Paid on a Weekly Basis

324 Number of Players Under Contract . . . . 324______
325 Number of Paid Weeks . . . . 325______
326 Minimum Salary Per Week. . . . . 326______
327 Average Salary Per Week. . . . . 327______
328 Percentage of Players on Minimum Weekly Salary . . . . 328______
329 Number of Services Per Week as Specified in Contract . . . . 329______
330 Number of Weeks Paid Vacation. . . . . 330______
331 Number of Days Off Per Week as Specified in Contract . . . . 331______
332 Number of Services Per Season as Specified in Contract . . . . 332______
333 Total Number of Actual Services Used . . . . 333______
334 Electronic Media Guarantee (EMG) for Season. . . . . 334______

For Players Paid on a Per-Service Basis

335 Number of Players Under Per-Service Contract . . . . 335 ____________
336 Number of Players Who are Paid on a Per-Service Basis. . . . . 336 ____________
337 Number of Players Under Per-Service Contract Paid Union Scale. . . . . . 337 ____________
338 Minimum Scale Per Rehearsal: Union. 338 ____________
339 Minimum Scale Per Rehearsal: Non-Union. . . . . 339 ____________
340 Minimum Scale Per Concert: Union. . . . . 340 ____________
341 Minimum Scale Per Concert: Non-Union. . . . . 341 ____________
342 Average Total Paid Per Player Per Season: Union . . . . 342 ____________
343 Average Total Paid Per Player Per Season: Non-Union . . . . 343 ____________
344 Number of Services Per Season Specified in Contract. . . . . 344 ____________
345 Total Number of Actual Services Used . . . . 345 ____________

Tours and Runouts

346 Runouts: Per Diem Allowance . . . . 346 ____________
347 Tours, Domestic: Per Diem Allowance if Hotel is Included. . . . . 347 ____________
348 Tours, Domestic: Per Diem Allowance if Hotel is Not Included. . . . . . . 348 ____________
349 Tours, Foreign: Per Diem Allowance if Hotel is Included . . . . 349 ____________
350 Tours, Foreign: Per Diem Allowance if Hotel is Not Included . . . . 350 ____________

Please enclose a copy of your audited financial statement for the 1979-80 season. Thank you.

PLEASE RETURN ONE GREEN INK COPY OF THE COMPLETED COMPARATIVE STATISTICAL REPORT TO:

Comparative Statistical Report
American Symphony Orchestra League
P. O. Box 669
Vienna, Virginia 22180

IMPORTANT! Did you round off your figures to the nearest dollar?

☐ *Enclosed is a copy of our financial statement for 1979-80.*

☐ *We will forward a copy of our financial statement for 2979-80 as soon as we receive it from our auditor.*

☐ *Enclosed are copies of our 1979-80 season brochures.*

If you should have any questions about the Comparative Statistical Report, call the Research and Reference Department: (703) 281-1230

COMPARATIVE STATISTICAL REPORT GUIDELINES - 1979-80 SEASON

I. PERFORMANCE ACTIVITIES OF OWN PERSONNEL

A. PERFORMANCES IN HOME METROPOLITAN AREA - Include gross income (including admissions and sales taxes collected) from subscription and single ticket sales, and contract fees paid by presenters, for performances in the orchestra's home metropolitan area that use members of the orchestra only. *Do not include* grants for services from any source, nor reimbursement for electronic media services or income from pension fund concerts. These items should be reported in sections C, D, and E below. Show resold tickets as single ticket sales in the appropriate category. Orchestras that sell Individual and Family membership that include tickets to performances should show the value of the ticket portion of the membership on the appropriate line(s) in this section. The remaining portion of the membership fee is a donation and should be recorded in section H below.

1-3 Regular Subscription Series - Ticket income from the main concert series. Income from concert series that duplicate programs presented as part of the larger Regular Subscription Series should be included here.

4-6 Special Series Under Orchestra's Auspices - Ticket income from all other concert series presented under the orchestra's auspices during the same period of the year as the Regular Subscription Series, e.g., Pops, Promenades, Family Concerts, etc. *Do not include concert series that are primarily child/youth/student, summer, chamber orchestra or ensemble concerts.*

7 Special Concerts Under Other Auspices - Fees received by the orchestra for performances for which the orchestra is contracted and presented by management other than its own. *Do not include child/youth/student, summer, chamber orchestra or ensemble concerts.*

8-11 Special Choral/Ballet/Opera Performances - Ticket income and/or contract fees from performances with these groups that cannot be included above. Include any income received for performing as a "pit" orchestra or in accompaniment with choral, ballet or opera performances presented by the orchestra association. *Do not include child/youth/student, summer, chamber orchestra or ensemble concerts.*

12-15 Child/Youth/Student Concerts - Include ticket and/or contractural income from *all* youth concerts performed by full or split/chamber orchestra or ensembles throughout the season. Grants underwriting these services should not be included here but in section E. *Do not include concerts by youth or training orchestras.*

16-19 Chamber Orchestra Concerts - Ticket income and/or contractural fees for all chamber orchestra concerts *except child/youth/student concerts*. These services must be performed by the orchestra's own personnel. Independent chamber orchestras *should not include* performances here, but in the applicable categories above or below.

20-23 Ensembles - Ticket income and/or contractural fees for all types of ensemble performances, *except child/youth/student and summer concerts.* These services must be performed by the orchestra's own personnel and any compensation must come from the orchestra.

24-27 Summer Subscription Series - Applies to series concerts by full orchestra or ensembles, held between the end of the Regular Subscription Series in the spring and the beginning of the next Regular Subscription Series the following autumn. *Do not include child/youth/student concerts.*

28-30 Other Summer Concerts - Income from tickets and/or contractural fees for any summer concert not presented as part of an orchestra's series, or which there at no subscription tickets available. *Do not include child/youth/student concerts.*

31-33 All Other Single Concerts - Income from any performances in the orchestra's home metropolitan area not included in any category above. Income from pension fund concerts should be included in section D below.

B. PERFORMANCES OUTSIDE HOME METROPOLITAN AREA - Include gross income (including admissions and sales taxes collected) from subscription and single ticket sales, and contract fees paid by presenters, for performances outside the orchestra's home metropolitan area that use members of the orchestra only. Please provide ticket/contract income for each category as requested on the form. *Do not include* grants for services from any source, nor reimbursement for electronic media services. These items should be reported in sections C and E below. Show resold tickets as single ticket sales in the appropriate category. Orchestras that sell Individual or Family memberships that include tickets to the performances should show the value of the ticket portion of the membership on the appropriate line(s) in this section, and remaining portion, which is considered a donation, in section H below.

35-37 Subscription Concerts Under Orchestra's Auspices - Ticket income from subscription concerts presented by the orchestra outside its home metropolitan area. *Do not include concert series that are primarily child/youth/student, summer, chamber orchestra or ensemble concerts.*

38-40 Child/Youth/Student Concerts Under Orchestra's Auspices - All youth concert activity presented by the orchestra outside the home metropolitan area, *including summer concerts but excluding tour concerts.*

41 Subscription Concerts Under Other Auspices - Fees received by the orchestra for subscription concerts outside the home metropolitan area that are contracted and presented by management other than its own. *Do not include concert series that are primarily child/youth/student, summer, chamber orchestra or ensemble concerts.*

42 Child/Youth/Student Concerts Under Other Auspices - All youth concert activity outside the home metropolitan area that is contracted and presented by management other than its own, *including summer concerts but excluding tour concerts.*

43 Tours: Foreign - Gross tour receipts (less tour agent fee, if any) for tour performances presented outside the United States or Canada, if applicable.

44 Tours: Domestic - Gross tour receipts (less tour agent fee, if any) for tour performances presented outside the home metropolitan area but within the United States or Canada (if applicable). Include any child/youth/student concerts performed on tour.

45-48 Chamber Orchestra Concerts - Ticket income and/or contractual fees for all chamber orchestra concerts, *except child/youth/student concerts,* presented outside the orchestra's home metropolitan area. Independent chamber orchestras should not include performances here but in the applicable categories above or below.

49-52 Ensembles - Ticket income and/or contractural fees for all types of ensemble performances outside the home metropolitan area, *except child/youth/student concerts.* These performances must be performed by the orchestra's own personnel and any compensation must come from the orchestra.

53-56 Summer Subscription Series - Applies to series concerts outside the home metropolitan area performed between the end of the Regular (home) Subscription Series in the spring and the beginning of the next Regular (home) Subscription Series the following autumn. *Do not include child/youth/student concerts.*

57-59 Other Summer Concerts - Ticket income and/or contractural fees for any summer concert not presented as part of an orchestra's series. *Do not include child/youth/student concerts.*

60-62 All Other Runout Concerts - Ticket income and/or contractural fees from any performances outside the home metropolitan area not included in any other section B category.

C. BROADCASTING (RADIO AND TELEVISION) AND RECORDING INCOME

65 Radio: Fees - Fees and other income received by the orchestra for the initial sale of broadcast rights (live or tapes) to performance(s) by the orchestra or its subsidiary ensembles. *Do not include* income restricted to the inclusion in the players' pension fund, which should be recorded in section D below.

66 Radio: Fees for Repeat Sales of Finished Product - Fees and other income received by the orchestra for additional sales of broadcast rights to the performances included in line 65. Orchestras whose broadcasting agreement provide for essentially simultaneous release to all all stations covered by the agreement should enter the revenue received on line 65. *Do not include* income restricted to inclusion in the players' pension fund, which should be entered in section D below.

67 Television: Fees - As for radio, line 65 above.

68 Television: Fees for Repeat Sales of Finished Product - As for radio, line 66 above.

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D. EARNED INCOME TO UNDERWRITE PENSION FUND OBLIGATION

72 Pension Fund Concert(s) Income - Gross revenue generated by pension fund concerts which will underwrite the orchestra's pension fund obligation.

73 Tape Syndication Income - Gross revenue generated by the syndication of of broadcast tapes of orchestra performances which directly underwrite the orchestra's pension fund obligation.

74 Other Income - Any additional revenue generated by activities which benefit the orchestra's pension fund obligation.

E. GRANTS/ALLOCATIONS -- SPECIFIC SERVICES REQUIRED

Tax-Supported Grants/Allocations - Report all grants and allocations received from governmental or other tax-supported sources for specific services, including the underwriting of performances by the orchestra and its subsidiary ensembles *and* for the employment of administrative staff.

76 City(s)

77 County(s)

78 State (Exclusive of State Arts Council) - Include grants received directly from the state legislature which are not passed through the state arts council, and grants from any other state governmental agency, such as the department of education, tourism, etc. Specify the amount of the grant(s) and the departments or sources of the funding.

79 State Arts Council(s) - Include all grants received from the State Arts Council for performances of the orchestra and its subsidiary ensembles and special grants for employment of administrative staff, consultants or for special projects.

80 National Endowment for the Arts/Canada Council - Include all grants received from National Endowment Program (or Canada Council, if applicable), including Music, Music Resources, Music Commissioning, Dance Touring Program, etc. Please identify the program and the amount of each grant if more than one is reported.

81 Money Required to Match Treasury Funds (Non-Add Item) - Please indicate the amount of funds that had to be raised to match any treasury funds which may have been a part of your NEA Orchestra grant.

82 Other Federal Agencies/Departments - Include grants, including CETA funding received for the employment of musicians and administrative staff personnel regardless of the local government agency handling the distribution of the funds. Include any other federal grants from any federal department for the specific employment of the orchestra and its subsidiary ensembles, and administrative staff. Specify the funding agencies and the amounts of the grants.

83 Board(s) of Education - Include any grants from *local* boards of education for the underwriting of performances by the orchestra and its subsidiary ensembles.

84 Other Public Agencies - Please include grants received from any public agency not covered above. Please specify the agencies and the amounts of the grants.

86 Individual and Individual/Family Foundations - Grants received from individuals and individual/family foundations for underwriting of specific services of the orchestra and its subsidiary ensembles or for the employment of administrative staff, consultants or for special projects.

87 National Foundations - Grants from national foundations that fulfill the conditions for line 86, above.

88 Business and Industrial Firms or Foundations - Grants from business and industry sources received either directly from the company/corporation or through its foundation for underwriting specific services as outlined on line 86 above. The Bell System's "American Orchestras on Tour" grants should be recorded on this line.

89 Other Grants - Specify any other grants and their sources, received for the underwriting of specific services as outlined on line 86 above. Music Performance Trust Fund (MPTF) grants should be recorded on this line.

II. OTHER EARNED INCOME

93 Impresario Activities - Income from the sponsorship of performances by artists and performing groups not in the regular employ of the orchestra, including rock groups, recitalists and visiting orchestras and dance companies.

94 Educational Projects: Youth Orchestra - Income from the performances and activities of a youth or training orchestra sponsored by the orchestra association. Include tuitions and fees and any ticket income generated by concerts.

95 Educational Projects: Other - All income derived from all other educational activities, except concerts by the orchestra's own personnel for young people. Include income from master classes, young artists' competitions, music schools, etc.

96 Printed Program Income - Gross income from the sale of program advertising, *excluding* advertising agency commissions but *including* advertising representatives' commissions. Also include income from the sale of programs.

97 Printed Program Franchise Income - Gross income from payments made to the orchestra for franchise arrangements in connection with printed programs.

98 Hall Rentals and Subleases - Gross income from rental and/or subleases of performance or rehearsal halls owned, operated or controlled by the orchestra association.

99 Miscellaneous Earned Income - Any additional earned income not involving services of the orchestra personnel including concessions, commissions received from concession sales, parking and gift shop, but not including income which would qualify as fund-raising. *Do not include* bank interest or any other investment income, including rental income from properties owned. Specify sources of this miscellaneous income at bottom of the page or on a separate sheet.

102 Percentage of Earned Income to Gross Expenses - Line 101 divided by line 206 and then multiplied by 100. Please round off to the nearest whole percentage, e.g., 42%.

III. SUPPLEMENTAL INCOME

F. GRANTS/ALLOCATIONS -- NO SPECIFIC SERVICES REQUIRED - Include all grants from governmental agencies which were not give for a *specific* purpose, but rather for the general support of the orchestra association's activities. NEA Challenge Grant monies should be recorded on line 107. The money raised to match the Challenge Grant should be recorded on line 108. The value of donated or in-kind services or facilities received from governmental sources should be included on the appropriate line in this section, provided that such donated items meet the criteria included in the Guidelines in section H below. Indicate the nature of such donated and in-kind items at the bottom of the page or on a separate sheet.

G. INCOME FROM INVESTMENTS, ENDOWMENTS AND BANK INTEREST

114 Gain (-Loss) from Sale of Securities - Realized gains or losses on the sale of securities and other holdings, and unrealized gains or losses if your auditors choose to recognize this on an annual basis.

115 Income from Endowment Funds Including Board-Designated Funds - Income from endowment funds, including board-designated endowment funds, net of any applicable advisory fees, regardless of where they are reported on the audited statement.

116 Income from Other Investments and Bank Interest - Income from any other investments including certificates of deposit and treasury bills, held apart from an endowment fund, and bank interest earned on any savings accounts that are held apart from an endowment fund. Also include any income from rental properties held apart from an endowment fund.

H. INCOME FROM ALL FUND-RAISING ACTIVITIES

Gift categories are largely self-explanatory. Please indicate the number of gifts received in each category on page 10, lines 297-308.

118 Individuals - Orchestras which sell Individual or Family memberships which include tickets to performances should record the value of the ticket portion of the membership on the appropriate subscription ticket line in sections A or B above. That part of the membership income which is considered a donation should be included on this line.

119 Labor Unions - *Do not include* Music Performance Trust Fund (MPTF) grants on this line, but on line 89 above.

124 Women's Associations or Auxiliaries - Gross income or gift made to the orchestra (if applicable), which was generated by the activities and projects of the Women's Association. If the Women's Association sponsored, planned and operated a fund-raising marathon, phonathon, etc., please include the proceeds on line 126 below, but specify if this was an activity of the Women's Association, and this will be footnoted.

125 Other Support Groups or Auxiliaries - Gross income or gift made to the orchestra (if applicable), which was generated by the activities and projects of other support groups and auxiliary groups of the orchestra, including junior committees, men's associations, etc. Specify the groups and the amount of the gifts if more than one group is involved.

126 Other Revenue Generating Projects - Gross income generated from any other fund-raising projects operated primarily by the orchestra or board of directors, e.g., a marathon, phonathon, etc. *Do not include* the value of donated services and goods used as premiums for these activities.

128 In-Kind and Donated Services/Facilities - These should be recorded on line 128 and the corresponding expense should be reported on the appropriate line in the expense section of this report (e.g., if your annual audit is done for free, indicate the value on 128 *and* on line 196 under General and Administrative Expense).

In-kind and donated services and facilities, to be considered as gifts to the orchestra, must meet all of the following conditions.

1. *The services and facilities must be an essential part of the orchestra's efforts, and if not donated, would be performed by paid staff or would be purchased or paid for.*
2. *There is clearly an objective basis on which to value these services or facilities.*
3. *The amounts involved must be such that their omission would materially distort the orchestra's financial statements.*

All in-kind and donated services and facilities must be certified by your auditors and included in the annual report. Smaller orchestras which do not undergo an annual audit must list the type and dollar value of such services/facilities at the bottom of the page or on a separate sheet.

IV. GROSS EXPENSES

I. ARTISTIC PERSONNEL EXPENSE

132 Orchestra and Regular Conductor(s) Salaries - Gross payroll for all orchestra personnel (regular and extra) and regular conductor(s) including the Music Director, Principal Guest Conductor, Resident Conductor and Associate or Assistant Conductor(s). Include vacation pay, overtime and extra services. *Do not include* travel payments or reimbursement made to imported musicians, but include this on line 160 below, or electronic media guarantees, which should be included on lines 163, 165 or 167 below. If orchestra personnel are paid hourly wages or honoraria, include on this line.

133 Orchestra and Regular Conductor(s) Payroll Taxes and Benefits - Include employer's share of FICA, health insurance, workmen's compensation insurance, unemployment compensation insurance and any other benefits, including perquisites. *Do not include pension fund payments or travel payments or reimbursement made to imported musicians.*

134 Annual Pension Fund Obligation - Include the expense of the orchestra's obligation to the pension fund for the year.

135 Guest Conductor(s) and Artists - Total payments, including fees and expenses made to guest conductors and artists who perform with the orchestra, including outside choral, ballet and opera groups. Resident companies' expenses should be reported on lines 136 and 137 below. *DO NOT INCLUDE THE EXPENSE OF ARTISTS PRESENTED AS PART OF AN IMPRESARIO ACTIVITY OR SERIES.*

136 Resident Choral Groups - Total payements and expenses generated by choral groups operated by the orchestra. *DO NOT INCLUDE GUEST CHORAL GROUPS.* Include the expenses of the choral directors and pianists.

137 Resident Ballet and Opera Groups - Total payments and expenses generated by ballet and opera groups operated by the orchestra. Include payments made to directors and pianists.

J. EXPENSES TO GENERATE INCOME FOR PENSION FUND OBLIGATION

139 Pension Fund: Concert(s) Expense - All expenses related to the production of pension fund concerts, including production costs, advertising and promotion, printing and conductors' and guest artists' fees and expenses.

140 Pension Fund: Tape Syndication Expenses - Direct costs related to the production and syndication of tapes, the revenue of which will directly benefit the pension fund.

141 Pension Fund: Other Expenses - Any additional expenses incurred in the funding of the pension fund obligation.

K. CONCERT PRODUCTION EXPENSE

143 Concert Production Personnel Salaries - Include the non-playing portion of salaries and fees for librarian(s) and personnel manager, if members of the orchestra, or the gross salaries of the librarian(s) and personnel manager if they are not. Also include the salaries of staff stage manager and other stage and technical personnel who are not included under hall expenses for performances on line 149 below.

144 Concert Production Personnel Payroll Taxes and Benefits - Include employer's share of FICA, health insurance, workmen's compensation insurance, unemployment compensation insurance and any other benefits for concert production personnel reported on line 143 above.

145 Music Purchases and Rentals - Expense of purchasing or renting music, including shipping. *Do not include music royalties or licensing fees that might be charged with the rental music.*

146 Music Royalties, Fees and Licenses - Payments for ASCAP, BMI or SESAC licenses as well as any royalties paid directly to a composer.

147 Music Commissioning and Arranging - Total payments made for the commissioning of musical works, including fees, copying costs, arranging and other costs.

148 Insurance Expense for Concert Production - Include the portion of insurance expense which is directly related to concert activities of the orchestra or subsidiary ensembles, including general liability insurance and insurance on musical instruments.

149 Hall Expense for Performance (Exclusive of Box Office) - Gross hall expenses for rehearsals and performances of the orchestra and subsidiary ensembles, *exclusive of all box office expenses and exclusive of the cost of space used for the orchestra's administrative offices.* Include the cost of stage hands and ushers not regularly employed as staff members. Orchestras that own, operate or control their halls should record overhead costs not directly related to performances, including maintenance, utilities and depreciation of the hall on line 175 below.

150 Box Office: Salaries - The gross salary or wage expense of box office personnel paid directly by the orchestra.

151 Box Office: Payroll Taxes and Benefits - Include employer's share of FICA, health insurance, workmen's compensation insurance, unemployment compensation insurance and any other benefits for box office personnel reported on line 150 above.

152 Box Office: Other Expenses - All other expenses related to the operation of the box office of the use of services of the box office, including fees and commissions paid on ticket sales.

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153 Summer Facility Operations Expense - The expense to the orchestra of operating a "summer" home for summer concerts and activities.

154 Summer Residency: Per Diem and Transportation Expenses - The expense of of transportation and per diem payments made to musicians for residency at a summer festival or "home."

155 Runout Concerts: Per Diem and Transportation Expenses - Include all transportation costs and per diem payments made to musicians for runout performances.

156 Tours, Foreign: Per Diem and Transportation Expenses - Include all transportation costs and per diem payments made to musicians for tours outside the United States, or Canada, if applicable.

157 Tours, Domestic: Per Diem and Transportation Expenses - Include all transportation costs and per diem payments made to musicians for tours inside the United States, or Canada, if applicable.

158 Admissions and/or Sales Taxes Paid on Tickets Sold - The amount remitted to taxing bodies (city, county, state) for taxes charged on tickets sold.

159 Musical Instrument Maintenance, Rental, Tuning and Cartage - All expenses related to the maintenance and cartage of instruments owned by the orchestras, and any rental or cartage expenses related to the rental of musical instruments.

160 Travel Allowance Expense for Imported Musicians - Any travel allowances or reimbursement of travel expenses made to musicians from another community for travel and/or mileage to perform with the orchestra for any concerts. *Do not include travel expenses for guest artists or conductors.*

161 Other Concert Production Expenses - Include all costs related to ticket printing and any other concert production costs not covered on any line above. Do not include any costs assignable to impresario activities or any capital purchases.

L. BROADCASTING (RADIO AND TELEVISION) AND RECORDING EXPENSE

163 Radio: Fees to Orchestra, Conductors and Guest Artists - All payments made to performing artists attributable to any radio broadcasting activities, *excluding concerts benefiting the players' pension fund.* Include that portion of the electronic media guarantee, if any, assignable to radio broadcasting activities.

164 Radio: All Other Costs - Any other expenses resulting from radio broadcasting operations, including any additional performance rights specifically required for broadcasting rights.

165 Television: Fees to Orchestra, Conductors and Guest Artists - As for radio, line 163 above.

166 Television: All Other Costs - As for radio, line 164 above.

167 Recording: Fees to Orchestra, Conductors and Guest Artists - As for radio, line 163 above.

168 Recording: All Other Costs - As for radio, line 164 above.

M. OTHER EXPENSES

170 Impresario Activity Expense - All expenses related to the presentation of impresario activities, *including* production costs, artist(s) expense, fees and hall costs.

171 Educational Projects: Youth Orchestra Expenses - Include all expenses related to the youth or training orchestra sponsored by the orchestra association, including the non-playing portion of teachers' salaries and concert production expenses.

172 Educational Projects: Other Expenses - All expenses generated by any other educational activities, other than a youth or training orchestra.

173 Printed Program Expenses - Include all costs of printing the concert program, including annotations and program notes.

174 Printed Programs: Commissions Paid on Advertising - Include all commissions paid to advertising representatives for the sale of advertising in the program.

175 Hall Expenses Exclusive of Direct Performance and Box Office Expenses - All other costs related to the operation of a hall owned, operated or controlled by the orchestra association, including overhead expenses, and exclusive of space used for administrative offices.

176 Miscellaneous Expenses - All expenses related to the generation of income recorded on line 99.

N. DEVELOPMENT AND FUND-RAISING EXPENSES

178 Development and Fund-Raising Salaries - Gross payroll for all employees involved in development and fund-raising activities of the orchestra, including vacation pay and overtime. *Do not include* a pro-rated portion of the general manager's salary.

179 Development and Fund-Raising Payroll Taxes and Benefits - Include employer's share of FICA, retirement fund contributions, health insurance, workmen's compensation insurance, unemployment compensation insurance, and any other benefits.

180 Professional and Consultants' Fees - Total expense of employing consultants for fund-raising activities.

181 Development and Fund-Raising: Printing and Postage - Total expense of printing, postage and mailing services for fund-raising activities.

182 Development and Fund-Raising: Data Processing Expense - All expenses related to data processing and maintenance of mailing lists, either on an in-house computer or through a service bureau or other facility. If the services are donated, include the fair-market value here and on line 128 above. If an in-house computer with multi-department use is employed, include the pro-rated share attributable to development and fund-raising.

183 Expenses for Other Revenue Generating Projects - All expenses incurred in generating income reported on line 126 above.

184 Other Development and Fund-Raising Expenses - Include all other development and fund-raising expenses not reported above, including any travel and hospitality related to development and fund-raising activities.

O. ADVERTISING, PROMOTION AND MARKETING

186 Advertising, Promotion and Marketing Salaries - Gross payroll for all employees involved in advertising, promotion and marketing activities of the orchestra, including vacation pay and overtime. *Do not include* a pro-rated portion of the general manager's salary.

187 Advertising, Promotion and Marketing Payroll Taxes and Benefits - Include employer's share of FICA, retirement fund contribution, health insurance, workmen's compensation insurance, unemployment compensation insurance and and other benefits.

188 Professional and Consultants' Fees - Total expense of employing consultants for advertising, promotion and marketing activities.

189 Advertising, Promotion and Marketing: Printing and Postage - Total expense of printing, postage and mailing services for the promotion of concerts, including season ticket sales activities.

190 Advertising, Promotion and Marketing: Data Processing Expense - All expenses related to data processing and maintenance of mailing lists, either on an in-house computer or through a service bureau or other facility. If the services are donated, include the fair-market value here and on line 128 above. If an in-house computer with multi-department use is employed, include the pro-rated share attributable to advertising, promotion and marketing.

191 Media Advertising - Include the cost of all advertising and promotion purchased on radio or television, or in newspapers or magazines. Include any commissions paid. If the time or space is donated, please include the fair-market value here and on line 128 above.

192 Other Advertising, Promotion and Marketing Expense - Include all other advertising, promotion and marketing expenses not reported above, including any travel and hospitality related to these activities.

P. GENERAL AND ADMINISTRATIVE EXPENSES

194 Administrative Staff Salaries - Gross payroll expense for all employees not included in one of the categories above, including vacation and overtime pay.

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ing capacity of home hall(s) shown at the top of page 1 of the Comparative Statistical Report form.

215 Seating Capacity(s) of Hall(s) for Major Summer Concert Series - Indicate seating capacity of summer concert halls, or outdoor pavilions or "sheds" where the orchestra performs its Major Summer Concert Series. If both indoor and lawn seating are available, please indicate the number of seats available for each area.

216 Number of Stage Hands Required for Regular Subscription Concert - Number of stage hands required for a Regular Subscription Concert, including house electrician(s).

217 Number of Stage Hands Required for a Major Summer Concert - Number of stage hands required for a Major Summer Concert, including house electrician(s).

III. NUMBER OF PERFORMANCES AND ATTENDANCE

Please record the number of concerts performed and the total attendance for the categories listed below. If a concert is recorded in Number of Concerts column, a figure for attendance *must* also be included.

Do not include performances by youth orchestras or touring orchestras, even if they were presented on a subscription series or performed for children's concerts.

Please indicate the number of free concerts on lines 234 and 254, with attendance figures, and the number of concerts performed for special constituencies (excluding children's concerts), and the attendance. Please specify the special constituency groups.

Please complete the Performance and Attendance section as follows:

		Concerts/Attendance		
If Lines		By Full Lines	By Cham Lines	By Ensemb Lines
	IN HOME METROPOLITAN AREA			
3	Regular Subscription Concerts	218/256		
6	Special Series	219/257		
7	Special Concerts	220/258		
8	Spec. Choral - Subscription	219/257		
9-10	Spec. Choral - Single/Contract	220/258		
12	C/Y/S - Subscription	221/259		
13-14	C/Y/S - Single/Contract	221/259	227/265	231/269
16	Chamber - Subscription		225/263	
17-18	Chamber - Other		226/264	
20	Ensembles - Subscription			230/268
21-22	Ensembles - Other			229/267
24	Summer Series	220/260		
28	Other Summer	223/261		
31	All Other Single	220/258		
	OUTSIDE HOME METROPOLITAN AREA			
37	Sub. Conc. Under Orch's Auspices	236/274		
38	C/Y/S - Under Orch's Ausp. - Sub.	238/276	247/285	251/289
39	C/Y/S - Under Orch's Ausp. - Other	238/276	247/285	251/289
41	Sub. Conc. Under Other Auspices	238/276 or 241/279	247/285	251/289
43	Tours: Foreign	239/277		
44	Tours: Domestic	240/278		
45	Chamber - Subscription		245/283	
46-47	Chamber - Other		246/284	
49	Ensembles - Subscription			250/288
50-51	Ensembles - Other			249/287
56	Summer Series	242/280		
59	Other Summer	243/281		
62	All Other Runouts	237/275		

IV. SEASON SUBSCRIPTIONS TO REGULAR SERIES CONCERTS

294-296 This section refers to subscription tickets sold for the Regular Subscription (home) Series which are covered by lines 1, 214, 218 and 256. Use the worksheet to figure the number of seats sold by subscription. Please indicate both adult and student/senior citizen tickets sold.

V. NUMBER OF GIFTS RECEIVED FROM FUND-RAISING ACTIVITIES

297-308 Each entry made here should match the income shown on the corresponding line in section H. Refer to the appropriate pages of the Guidelines for explanations of the various income/gift categories.

VI. BROADCASTING (RADIO AND TELEVISION) AND RECORDING

The definitions that follow apply to *both* radio and television broadcasting.

Number of Concerts Tapes and Released - Include only those concerts whose tapes were actually released.

Number of Commercial Stations Carrying Programs - Local and national

Number of Public Stations Carrying Programs - Local and national

Number of Programs Syndicated - Syndication can be either by the orchestra itself or by an outside syndicator. Include programs whose syndication income underwrites the pension fund.

317 Recording: Number of Recording Sessions - Including all recording sessions, whether or not the players were paid.

318 Recording: Company(s) with which Orchestra Records - Names of the record companies with which the orchestra generally records, whether by contractual or other agreement.

VII. ORCHESTRA TRADE AGREEMENTS - 1979-80 SEASON - Information requested in this section that cannot be provided in the space allowed, should be added on the back of the page or on an additional sheet.

Orchestras that pay all of their players on a *weekly* basis, but use some extra players who are not under contract, should enter the union scale figures for the extra players in the per-service section.

Orchestras that employ a core orchestra, paid on a *weekly* basis, and pay the balance of the players on a *per-service* basis, should enter data in both sections.

Orchestras that do not pay most of their players, but do pay some of them or employ paid musicians on occasion, should enter data in the per-service section.

319 Date Orchestra Agreement Expires (Month/Day/Year) - Expiration date of the contract that was in effect for the 1979-80 season.

320 Number of Years Current Agreement Covers - Length of current agreement

321 Total Number of Players Regularly Under Contract - Total number of players under a weekly contract or a per-service contract, or both. The total should equal the sum of lines 324 and 335, excluding extra players.

322 Number of Women Players in Figure Above (Line 321)

323 Number of Minority Players in Figure Above (Line 321) - Total number of players who are Black, Hispanic, Asian/Pacific Islander or American Indian/Alaskan Native. Please indicate the number who fall into each category on the back of the sheet.

For Players Paid on a Weekly Basis

327 Average Salary Per Week - Gross orchestra payroll (only for those players paid on a weekly basis, and excluding conductor(s) and extra players), *including* vacation pay, overtime and extra services, but *excluding* electronia media guarantee, divided by the number of paid weeks.

334 Electronic Media Guarantee (EMG) for Season - The EMG paid per player per season.

For Players Paid on a Per-Service Basis

335 Number of Players Under Per-Service Contract - Total number of players, whether paid or not, who regularly perform with the orchestra.

336 Number of Players Who are Paid on a Per-Service Basis - Total number of players actually paid a wage or honorarium for performing with the orchestra. *Do not include* players who are paid *only* a travel allowance or mileage reimbursement.

342-343 Average Total Paid Per Player Per Season - *Do not include* travel allowances or mileage reimbursements when figuring the average total paid per player per season.

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INDEX OF SELECTED INCOME AND EXPENSE ITEMS

The income and expense items listed below have caused problems in the past for those completing the Comparative Statistical Report for placement. Please consult the body of the Guidelines if you should have any further questions.

INCOME

Item	Line
Bank Interest	116
Bell System, "American Orchestras on Tour"	88
CETA Grants, Administrative Staff	82
CETA Grants, Musicians	82
Marathons	126
Music Performance Trust Fund (MPTF) Grant	89
National Endowment for the Arts, Challenge Grant	107
National Endowment for the Arts, Project Grants	80
Phonathon	126
Radiothon	126
Volunteer Groups, Women's Associations	124
Volunteer Groups, Men's and Others	125
Youth Orchestra Activities	94

EXPENSE

Item	Line
Choral Groups, as Guest Artists	135
Choral Groups, Resident	136
Data Processing, Advertising and Promotion	190
Data Processing, Development and Fund-Raising	182
Data Processing, Administration	202
Hall Expense, for Orchestra Performances	149
Hall Expense, for Impresario Activities	170
Hall Expense, Overhead for Orchestras Owning a Hall	175
Insurance, for Orchestras Owning a Hall	175
Insurance, Musical Instruments	148
Insurance, for Orchestra Performances	148
Insurance, Office Equipment	199
Interest on Loans	203
Licenses, ASCAP, BMI and SESAC	146
Licenses, Business	204
Licenses, Solicitation	184
Maintenance Fund Expenses	178-184
Mailing Expense, Advertising and Promotion	189
Mailing Expense, Administrative	200
Mailing Expense, Fund-Raising	181
Mailing Expense, Season Subscription Campaign	189

Printing, Administrative. 200
Printing, Advertising and Promotion 189
Printing, Fund-Raising. 181
Printing, Programs. 173
Printing, Season Subscription Campaign. 189
Youth Orchestra 171

QUESTIONNAIRE COMPLETION GUIDE
FOR MEMBERS OF
OPERA AMERICA

The enclosed questionnaire for the NEA's Annual Economic Data Series has been designed and pretested to request information in a manner compatible, to the extent possible, with current recordkeeping and accounting practices of performing arts organizations. The data items and definitions contained in the annual membership surveys of several key service organizations, including Opera America, have been closely examined for their potential usefulness in meeting the NEA's data needs. In many cases, these items and definitions have been incorporated directly or with only slight modification into our questionnaire.

This guide has been provided to assist you in identifying those items on the OA Professional Opera Survey questionnaire for 1979-80 which are parallel to items on our questionnaire so that its completion can be less burdensome to you. The attached pages depict the relevant items from our questionnaire with the comparable item numbers from the OA questionnaire indicated in the appropriate boxes. At the bottom of each page are footnotes which explain any pecularities.

Please complete this questionnaire as fully as you can. Read our definitions carefully, especially for the comparable OA items which appear in this guide. In many cases an OA item is a source for more than one of our items (indicated by arrows) and needs to be split accordingly. In some cases, we are uncertain of where a data item may have been reported for OA and have indicated this by the addition of a question mark. It may be helpful to you to keep a copy of OA's definitions handy for comparison.

We hope this material will facilitate the completion of our form. If you have any questions, please call ____________ (toll free) and one of our staff will be happy to help you.

① PERFORMANCES BY YOUR ORGANIZATION'S PERSONNEL

			Number of Performances	Income (1)	Number of Tickets/Seats Sold	Attendance
Home/In-Residence						
	SUBSCRIPTION SERIES	Subscription Ticket Sales	173, 174	$ 1, 4, 10	184	185
		Single Ticket Sales		$ 2, 5, 11		
	SCHOOL/YOUTH	Ticket Sales	178, 181	$ 9	189, 192	
		Third-Party Payment		$ *	▨	
	OTHER PAID	Ticket Sales	174, 175, 179, 180, 182, 183	$ 5, 13		▨
		Third-Party Payment		$ *		186, 190, 191, 193, 194
	FREE/DONATION REQUESTED					
	TOTAL HOME/IN-RESIDENCE	Ticket Sales (boxes ___, ___, ___, and ___.)		$		
		Third Party Payments (boxes ___ and ___.)		$ *		
Tour						
	SCHOOL/YOUTH	Ticket Sales		$ 19, 20		
		Third Party Payment		$ [illegible]	▨	
	ALL OTHER TOUR	Subscription Ticket Sales	176, 177	$ 15, 23	187, 188	or here
		Single Ticket Sales		$ 16, 24		
		Third Party Payment		$ 17, 25		
	TOTAL TOUR	Ticket Sales (boxes ___, ___, and ___.)		$		
		Third Party Payments (boxes ___ and ___.)		$ *		

IMPRESARIO/BOOKED-IN PERFORMANCES

All Impresario/Booked-In (Gross Income: $ ___ Expenses: $ ___)		(Net) $	
TOTAL		$	

---

* "Third party payment" is equivalent to 'contract fees.' On the OA questionnaire you are instructed to include these in ticket sale figures for performances in home metropolitan area, whereas we ask for them separately. Therefore, it may be necessary, if possible from your records, to deduct these $ amounts out of the ticket sale figures.

NOTE: In addition, in our instructions we have included 'grants with services required' as earned income from performances to be included above, whereas OA has instructed you to consider them as support income, not to be included above. Since we are able to account for this difference, you may ignore our instruction and follow the structure used by OA: i.e. leave 'grants with services required' out of third party payments above, and include them later as support income.

(1) OA ticket income figures include admissions taxes, where we have requested that they be omitted. Since this will effect income totals, ignore our instruction and use the OA figures which include admissions taxes. Be sure to specify the amount of the admissions taxes later as an expense item.

SUBSCRIPTION SERIES PERFORMANCES

IF YOU OFFERED NO SUBSCRIPTION SERIES DURING THE FISCAL YEAR REPORTED, CHECK THIS BOX ☐ AND SKIP TO ITEM (11.)

(5.) Please complete the following chart for the fiscal year reported on the number of tickets/seats available, the number sold, and the prices by different locations in the hall (your home theatre) in which your primary subscription series took place as instructed below.

Price Per Performance: Enter the single performance ticket price (without any subscriber discount) charged for each seating area. (If prices vary by day of the week or by number of performances in the series, show the highest high and lowest low for these locations.)

Tickets/Seats Available Per Performance: Enter the number of tickets/seats available per performance at each price rate. (If the number of seats varies, use the highest number normally available.)

(NOTE: This chart assumes you perform your series in a hall with an orchestra and a balcony, etc. If that is not the case, fill in the most expensive ticket you offer to your primary series in the "highest orchestra" box and the least expensive in the "lowest orchestra" box.)

	Price Per Performance	Number of Tickets/ Seats Available Per Performance	Average Number of Tickets/Seats Sold Per Performance
Box Seats	$ 210	215	
Highest Orchestra	$ 211	216	
Lowest Orchestra	$ 212	217	
Highest Balcony/Gallery/ Mezzanine/Loge	$ 213	218	
Lowest Balcony/Gallery/ Mezzanine/Loge	$ 214	219	
Rate at Which Greatest Number of Tickets were Available	$ 220	221	

(6.) For your primary subscription series, what was the total number of tickets/seats normally available per performance? . . . . 196 Total Tickets Per Performance

(7.) What was the total number of tickets/seats available for all subscription series performances for that fiscal year? . . . . 198, 199 Total Tickets All Series

PERFORMING ARTISTS

32. Please complete for the fiscal year reported the following chart on the numbers of performing artists who usually participated on stage with your troupe/company/orchestra, under each of the following employment arrangements. (Exclude any "supporting" artists described in Items 34. through 39. below.)

Seasonal/Full Time: those employed full time and paid for the entire season (or year-round), paid either on salary or on a weekly basis.

Part of the Season/Part-Time: those employed less than full time and paid on a weekly basis.

Jobbed-in/Per Service/Per Performance: those employed less than full time and paid on a per service, per performance or per production basis.

(NOTE: These categories are intended to be mutually exclusive. If any one artist was paid for part of the year on both a part-time/weekly basis and per service basis, place that artist in the per service category. Likewise, if any one artist worked under a union agreement for one performance and not under a contract for another performance, place that artist in the non-union category.)

Volunteers: include only those who received no payment for performances during the year. If you paid an artist for some performances and not for Others, include that artist in the part time or per-service category, as appropriate.

Guest Stars: those who are not regular members of your troupe, company, or orchestra to whom you pay a premium fee for their performances in your productions, concerts, and programs. (Exclude artists who appear as part of an impresario/booked-in event.)

PERFORMING ARTISTS

	Union	Non-Union	Total
Seasonal/Full Time (Salaried or Paid Weekly			
Part of the Season/Part Time (Paid Weekly)			
Jobbed-in/Per Service/Per Performance			
Volunteers			
Guest Stars/Performers (Supernumeraries)			

Page 6
Column
2

COMPENSATION PAID TO PERFORMING PERSONNEL

(40.) Please complete the following chart on total compensation paid during the fiscal year reported to the performing personnel described above in Items (32.) through (39.)

Complete the column appropriate for your particular art form according to the following definitions and instructions.

Compensation: Include all salaries and wages, per diems, vacation pay, overtime, extra services, electronic media guarantees, payroll taxes and fringe benefits, such as health and workmen's compensation, insurances, unemployment compensation, pension fund obligations and any perquisites.

Performing Artists: Total expense for personnel included in Item (32.), boxes ___ and ___ (weekly) and box ___ (per service).

Guests: Total expense (fees, per diem, and any travel or overhead) for those personnel included in box ___ of Item (32.) (Exclude payments to artists who appeared in booked-in/impresario events.) These expenses are to be reported in Section II, Item (1.) per the instructions found there.)

Instrumentalists: Total expense (fees, per diems, and any travel or overhead) for those personnel included in Items (34.) through (36.) above.

Choral/Dance Groups: Total expenses for choral groups operated in house and for those groups (choral and dance) brought in from the outside (Items (37.) through (39.) above). Include payments (if applicable) to choral directors, choreographers, pianists, etc. connected with those groups.

Benefits: Please report the amount of the total compensation figures for performing artists in boxes ___ through ___, which represents benefits to those personnel.

"Benefits" include employer's share of payroll taxes and FICA, health insurance, workmen's compensation, unemployment compensation, pension fund, and any perquisites.

If your records do not show benefits separately and you cannot specify the amount of the total which represents benefits, please check the box below the appropriate art form.

Per Diems/Transportation: Please report, if possible, the amount of the total compensation figures for performing artists in boxes ___ through ___, which represent per diems and any transportation/travel expenses paid/reimbursed to those personnel.

If your records do not show such items separately and you cannot specify this amount, please check the box below the appropriate art form.

COMPENSATION PAID TO PERFORMING PERSONNEL

		Dance/Opera/ Musical Theatre	Orchestra	Theatre
Performing Artists (excluding guests)		$ 74, 75, 76, 77, 82, 83	$	$
Guests	84	$	$	$
Instrumentalists		$ 78, 79, 80, 81		
Choral Groups (In-House)			$ (In)	
Choral/Dance Groups (from Outside)			$ (Out)	
TOTAL		$ •	$ •	$ •
Benefits: (Performing Artists)		$ 84	$	$
Cannot Specify:		☐	☐	☐
Per Diems/Transportation (Performing Artists)		$	$	$
Cannot Specify:		☐	☐	☐

•The expenses reported here should match those reported in Section III, Item (5.), box ___.

(50.) NUMBER OF NON-PERFORMING PERSONNEL AND EXPENSES

Program Services	Number of Employees Full Time (1)	Number of Employees Part Time (2)	Employee Expense (4)	Number of Per Service (Fee-for-Service) Personnel (2)	Per Service Personnel Expense	Number of Volunteers
Non-Performing Artists	*	*	$ 86, 88, 90, 92, 93	*	$ 85, 87, 89, 91	*
Production/ Technical	*	*	$ 94, 97	*	$ 95	*
Publicity/Marketing/ Audience Development/ Public Relations	* (3)	* (3)	$ 103, 104	* (3)	$ 105	* (3)
House/Box Office	* (3)	* (3)	$ 107, 108	* (3)	$	* (3)
Other Program Service Personnel (Specify types:)	* (3)	* (3)	$	* (3)	$	* (3)
Total Program Service			$ *		$ *	* (3) **
Management and General/ Administrative	* (3)	* (3)	$ 110, 111 *	* (3)	$ *	* (3) **
Fund Raising/ Development	* (3)	* (3)	$ 99, 100 *	* (3)	$ 101 *	* (3) **
TOTAL			$ *		$ *	

*These figures will be combined in various ways to supply the personnel expense figures required in Section III, Item (5.)

**These figures should be reported in Section IV, in boxes __, __, and __ respectively.

(51.) What amount of the total employee expense figure in box __ represents the employer's share of payroll taxes and benefits? . . . . $ 93, 97, 100, 104, 108, 111 (4)

Cannot Specify ☐

(52.) What amount of the total employee expense figure in box __ represents per diems and travel expense reimbursements to employees? . . $

Not Applicable ☐

Cannot Specify ☐

---

* These figures are found in the chart at the top of page 6 of the OA questionnaire. Specific notes follow:

(1) 'Full Time' is equivalent to 'Season'.

(2) OA combines these two personnel categories on one line: 'Part-time/per production'. We prefer to see them separately, if possible.

(3) We are uncertain about whether or not this category is represented in the column headed 'Administrative' on p. 6 in the chart. If you have included all other non-performing personnel under this heading, please allocate them into the appropriate categories as requested above.

(4) These benefits are to be included in the 'employee expense' figures above where appropriate.

INCOME - OPERATING FUND

(1.) EARNED INCOME

Performances	Ticket Sales	Third Party Payments
At Home/In Residence	$	$
On Tour	$	$
Impresario/Booked-in (Net)	$	
Total Performance Income (Add boxes ___ through ___.)	$ 28?	

Electronic Media	Direct Fees	Royalties, Residuals Subsidiary Rights
Television/Radio	$ 29, 31	$ 30, 32
Audio/Recordings	$ 33	$ 34
Films	$	$
Subsequent Stage Productions		$
Sale/Rental of Media Products	$	
Total Electronic Media Income (Add boxes ___ through ___.)	$ 35?	

Education	Tuition Fees	Third Party Payments
Formal Schools/Training Programs	$	$
Workshop/Master Classes/Artists-in-School, etc. At Home	$	$
On Tour	$	$
Total Education Income (Add boxes ___ through ___.)	$	

Other Artistic Activities (from activities specified in Section II, Item (27.)) $

Ancillary Activities

	Gross:	Expenses:	Net:
Rental or Sublease of Space, Sets and Costumes:	$ 40, 41	$	$
Programs, Playbills, Advertising:	$ 44, 45	$ 141, 142	$
Food, Parking, Concessions:	$ 42, 43	$	$

Other Ancillary Income: (Specify) $

Total Ancillary Income (Add boxes ___, ___, ___, and ___.) $

Investments		
Dividends and Interest	$ 37, (38)	
Net Realized Gains/(Losses)	$ 36	
Proceeds From Sales of Assets Not Capitalized	$	*
Other Investment Income (Specify:)	$?	
Total Investment Income (Add boxes ___ through ___.)	$ 39?	

Other Earned Income (Specify:)

46 (Specify)
47 (Specify)

$ 46, 47 +?

TOTAL EARNED INCOME (Add boxes ___, ___, ___, ___, ___, ___, and ___.) $

---

* OA line 38 may possibly contain amounts which must be separated out as indicated above by arrows.

? Due to additional detail requested here, these total figures may differ from the OA totals.

(2.) SUPPORT INCOME

Private Grants and Contributions

Individual Contributions	$ 50, 52
Membership (if considered support)	$ (50?)
Business and Corporate Foundation Grants	$ 53, 54, 55
Private Foundations	$ (60?)
United Arts Campaigns	$ 56
Fund Raising Events, Guilds, (Women's) Auxiliaries	$
Gross: $ 57, 58, 59 Expenses: $ 138 Net:	$
Other Private Grants and Contributions (Specify:)	
✱ 51, (specify amount of 61), 60	$ 51, (60), 61
Total Private Grants and Contributions (Add boxes ___ through ___.)	$
Parent Organization Appropriation or Allotment	$
Government Grants and Contributions	$ 71
TOTAL SUPPORT INCOME (Add boxes ___, ___, and ___.)	$
TOTAL OPERATING INCOME (Add boxes ___ and ___.)	$

(3.) INCOME - OTHER FUNDS

Endowment Fund	$
Plant Fund (Land, Building, and Equipment)	$
Other Funds (Specify:)	$
Total Income - Other Funds (Add boxes ___, ___, and ___.)	$
TOTAL ORGANIZATIONAL INCOME (Add boxes ___ and ___.)	$

(4.) INCOME BY SOURCE

17, 21, 25

Private Sources		Public Sources	
Business/Corporate Foundations	$ 53, 54, 55	NEA Program Grant	$ 67
Private Foundations	$ 60?	NEA Challenge Grant (only portion received during the fiscal year)	$? 67
Private Colleges and Universities	$ 60?	CETA (payments you receive to pay any CETA employees)	$
Other (Specify:)	$	Other Federal (IMS, NSF, NEH, etc.)	$ 68
	$	State Government Sources (Include State Arts Agencies.)	$ 65, 66, (less CETA)
		Public Colleges or Universities	$?
		Local and Regional Government Sources	$ 63, 64 (less CETA)
		Local School Boards	$ 69

70

NOTE: We are uncertain where private foundations are being reported in OA questionnaire, except possibly on line 60.

In general, we are requesting more detail on income than OA; therefore, some of their figures must be broken out above as indicated by arrows (and question marks).

✱ We must know the specific dollar amount on line 61 of the OA questionnaire since our instructions are to exclude this amount from your income figures. If you specify the amount here, you need not recalculate any totals which include it. (See additional note on next page.)

EXPENSES
(Include all funds.)

5. ALLOCATION BY FUNCTION

	Ⓐ Total	Ⓑ Program Services	Ⓒ Fund Raising	Ⓓ Management and General
Personnel				
All Personnel	$ 113	$ 94, 98, 103, 104, 109, 130, 132, 134	$ 99, 100	$ 112
Occupancy				
Rent/Facility Lease	$	$ 121, 122	$	$ 146
Utilities	$	$	$	$ 147
Maintenance	$	$	$	$
Mortgage	$	$	$	$
Other Occupancy	$	$ 123, 124	$	$
Other				
Professional Fees	$	$ 105	$ 101	$ 150
Equipment	$	$ 114, 119	$	$
Supplies	$	$ 115, 116	$	$ 148
Printing and Postage	$	$	$	$
Telephone	$	$	$	$ 149
Travel	$	$ 120, 127	$	$
Interest	$	$	$	$ 152
Other (Specify:)				
Example: Royalties	$	$ 117, 118	$	$
Insurance	$	$ 125	$	$ 151
Media	$	$ 131, 133, 135, 143	$	$
* Admissions Taxes	$	$ 126	$	$
Other	$	$ 128, 144	$ 137, 139	$ 154
TOTAL (Before Depreciation)	$	$	$	$
Depreciation	$	$	$	$ 153
TOTAL EXPENSES	$	$	$	$

6. ALLOCATION OF PROGRAM SERVICE EXPENSES

	Performance/ Production	Education	Other Program Services
Personnel	$ 94, 98, 103, 104, 109	$	$ 130, 132, 134,
Non-Personnel (Specify:)		$	$ 131, 133 135
Example: Music, royalties	$ 116, 117, 118		
Advertising	$ 105, 143, 144		
Box office	$ 124		
Facilities	$ 121, 122, 123		
Per diems, travel	$ 127		
All Other Combined	$ 114, 115, 119, 120, 125, 128		

NOTE: OA lines 138, 141 and 142 are not included above because they were 'netted out' earlier on the income side.

* Be sure to include line 126 here as a separate line item so that we see the actual dollar figure for admissions taxes. Also, we need to know if the amount specified as income on Line 61 (in-kind contributions) is reflected anywhere above as an expense item. If so, please write a note indicating on which line item it is included.

Fiscal Year Ending ________

⑦ FUND BALANCES AND ASSETS

Please complete the following chart on fund balances and assets as defined below. If your organization did not follow fund accounting, complete only column Ⓐ. Otherwise, complete Columns Ⓐ through Ⓔ from your year end fiscal statements for the fiscal year reported in this questionnaire. Fund activity should be reflected in your "Statement of Changes in Entity Capital" or "Statement of Changes in Fund Balances." Assets are found on the Balance Sheet for the fiscal year reported and for the previous fiscal year.

Funds: See Item ③ of this Section, INCOME - OTHER FUNDS, for definitions of the funds requested.

Income: Transfer the figures from Item ③, boxes ____ through ____ as appropriate, entering the total from box ____ into box ____.

Expenses: Transfer the total figure from box ____ into box ____ and allocate that amount to the appropriate funds. Items ⑤ and ⑥ above are intended to reflect expenses by functional activity without regard to the fund from which they were financed. Item ⑧ below is intended to reflect the use of resources from various funds in order to more fully complete the picture of your organization's fiscal activity for that year.

Surplus/(Deficit): This is the difference between Total Income and Total Expenses. (Subtract box ____ from box ____.) If the difference is a negative figure (i.e., a deficit), enclose it in parentheses.

Fund Balances (Beginning of Year): For those organizations which do not follow fund accounting, this is equivalent to the "accumulated surplus or deficit at the beginning of the fiscal year" figure in your financial statements. Other terms used are "Net Worth" or "Entity Capital." "Beginning of Year" figures are the same as those for the previous fiscal year's (End of Year) figures.

Capital Additions and Excess from Current Operations (Transfers or Other Changes in Fund Balances): Two spaces are provided. If included in your financial statement, please report transfers of the excess from current operations or capital additions to current operations or other amounts such as adjustments of prior year's activities and unrealized gains/(losses) on investments carried at market value. Transfers between funds should be reported under the appropriate funds, enclosing the "transfers out" (reduction amounts) in parentheses. Note that such transfers between funds cancel each other out (i.e., have a net effect of zero) in the total figure in Column Ⓐ.

Fund Balances (End of Year): This is the sum/(difference) of the Surplus/(Deficit), Fund Balances (Beginning of Year), and Transfers Between funds (or Other Changes) in each column.

Total Assets: If your organization's financial records and reports are on a cash (not accrual) basis, this does not apply to you. Skip to Item ⑧.

	Ⓐ Total	Ⓑ Operating Fund (Current Unrestricted and Restricted funds)	Ⓒ Plant Fund	Ⓓ Endowment Fund	Ⓔ All Other Funds
Income	$	$ 73	$	$	$
Expenses	$	$ 157	$	$	$
Surplus/(Deficit)	$	$ 158	$	$	$
Fund Balances (Beginning of Year)	$	$ 159	$	$	$
Excess from Current Operations and Capital Additions (Transfers or other changes in Fund Balances	$	$ 160	$	$	$
	$	$ 161	$	$	$

Fund Balances (End of Year)	$	$ 162	$ ←	$ 163-166	$ →
Total Assets (Beginning of Year)	$	$	$	$	$
Total Assets (End of Year)	$	$	$	$	$

SECTION IV

(OPTIONAL)

VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

In-kind and donated services and items or funds expended on behalf of an organization by a parent organization constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide services and products to the public. This is especially true for organizations supported by a university or a municipality which provides physical facilities, utilities, regular custodial or professional services, etc. This section represents an effort to account for and value such services and contributions. Some organizations may include some of the items requested below on their financial statements.

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet ALL of the following conditions:

- o They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- o There is clearly an objective basis on which to value them.
- o The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following items.

(1.) Please complete the following chart on the total number of volunteer staff and the total time they contributed in hours for that fiscal year. Include CETA personnel who were paid directly by another organization. See the instructions in Section II, PERSONNEL, for definitions of the functional areas listed below.

	Number of Volunteer Staff	Total Number of Hours Contributed By Volunteers
Program Services (e.g., performers, teachers)	*	*
Fund Raising		
Management and General	*	*
Ancilliary (concession sales, etc.)		
Total	242+? *	243+? *

(2.) At what hourly rate(s) would you value the time of your volunteer staff?

Type of Volunteer	Rate
	$
	$
	$
	$

(3.) Please complete the following chart on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution according to the appropriate functional category.

	Total	Program Services	Fund Raising	Management and General	Ancillary
Services of Volunteers	$	$	$	$	$
Donated Facilities and Space, Rental Allowances, Utilities, Maintenance Services, etc.	$	$	$	$	$
Donated Materials	$	$	$	$	$

} 61 Note that in OA questionnaire this is viewed as an income item, but is not reflected on the expense side.

(4.) Is any of the information in Items (1), (2), or (3) above reflected in your (audited) financial statement for the fiscal year reported?

☐ Yes ☐ No (Skip to Item (6.))

(5.) Which information is included?

(6.) Did you keep (detailed) records on any of this information?

☐ Yes ☐ No (Skip to Message below Item (7.))

(7.) On which information?

THANK YOU FOR YOUR TIME AND PARTICIPATION. Please return the completed form in the postage paid envelope provided to:

Economic Data Series
Informatics Inc
6011 Executive Boulevard
Rockville, Maryland 20852

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* Be sure to include the volunteers represented in the employee chart at the top of page 6.

OPERA AMERICA

PROFESSIONAL OPERA SURVEY
1979-80

QUESTIONNAIRE and GUIDELINES

Fiscal Survey, page 1
Operational Survey, page 9

1010 Vermont Avenue NW Suite 702 Washington, DC 20005 202-347-9262

GUIDELINES:

The OPERA America Fiscal Survey is a study of operating income and expenses which includes all funds, whether restricted or unrestricted that are considered part of the current activity of the opera company. Do not include funds for plant, building, endowments, or any other funds not used for operations.

There is a special section of the survey (lines 167-170) to list such non-operating funds and their amounts.

If you have a question concerning whether to include a certain fund or on any other aspect ot the survey, please call Dean Stein at OPERA America (202) 347-9262 in advance of completing the questionnaire.

INCOME

I. Earned Income

A. PERFORMANCES IN HOME METROPOLITAN AREA - include gross income (including admissions and sales taxes collected) from subscription and single ticket sales, and contract fees paid by the presenters, for performances in the opera company's home metropolitan area. Do not include grants for services from any source, nor reimbursement for electronic media services. These items should be reported in sections C, F, and G below. Show resold tickets as single ticket sales in the appropriate category. Opera companies that sell Individual and Family memberships that include tickets to performances should show the value of the ticket portion of the membership on the appropriate line(s) in this section. The remaining portion of the membership fee is a donation and should be recorded in Section F below.

1-3 Regular Main Season Subscription Series - Ticket income from main subscription series.

4-6 Other Performances Ticket Income - Ticket income from all recitals, special concerts and lectures.

7-9 Child/Youth/Student Performances - Include ticket and/or contractual income from all youth performances throughout the season. Grants underwriting these services from public school systems should not be included here but in Sections F and G.

10-12 Summer Festival Series - Ticket income from summer festival performances that are not a part of the main subscription series.

13 All Other Performances - Income from any performances in the opera company's home metropolitan area not included in any category above. Opera company's that sell tickets to special benefit performances should show the value of the ticket in this section and the remaining portion which is considered a donation in Section F below.

QUESTIONNAIRE:

FISCAL SURVEY

COMPANY: ______________________________ FISCAL YEAR ENDING:/____/____/____/

List the name, title/position, and telephone of the person responsible for the completion of this questionnaire.

NAME: ______________________________

TITLE/POSITION: ______________________________

TELEPHONE: ______________________________

INCOME

I. EARNED INCOME **ROUND OFF TO NEAREST DOLLAR**

A. PERFORMANCES IN HOME METROPOLITAN AREA

1	Regular Main Season Subscription Series . . .	Subscription Tickets	1	________
2		Single Tickets	2	________
3		Total	3. .	________
4	Other Performance Ticket Income	Subscription Tickets	4	________
5		Single Tickets	5	________
6		Total	6. .	________
7	Child/Youth/Student Performances.	Subscription Tickets	7	________
8		Single Tickets	8	________
9		Total	9. .	________
10	Summer Festival Series	Subscription Tickets	10	________
11		Single Tickets	11	________
12		Total	12. .	________
13	All Other Performances - specify. . . . . . . ______________________________	Single Tickets	13	________
14	TOTAL: Performances in Home Metropolitan Area		14	============

B. PERFORMANCES OUTSIDE HOME METROPOLITAN AREA - Include gross income (including admissions and sales taxes collected) from subscription and single ticket sales and contract fees paid by presenters, for performances outside the opera company's home metropolitan area. Please provide ticket/contract income from each category as requested on the survey. Do not include grants for services from any sources, nor reimbursement for electronic media services. These items should be reported in Section C, F, and G below.

15-18 Subscription Performances - Ticket income from subscription series presented by the opera company outside its home metropolitan area. Do not include series that are primarily child/youth/student or special summer performances.

19-22 Child/Youth/Student Performances - All youth and student production activity presented by the opera company outside the home metropolitan area.

23-26 All Other Performances - Ticket income and/or contractual fees from any performances outside the home metropolitan area not included in any other Section B category.

C. BROADCASTING (RADIO AND TELEVISION) AND RECORDING INCOME

29 Radio: Fees - Fees and other income received by the opera company for the initial sale of broadcast rights (live or tapes) to performance(s) by the opera company.

30 Radio: Fees for Repeat Sales of Finished Product - Fees and other income received by the opera company for additional sales of broadcast rights to the performances included in line 29. Opera companies whose broadcasting agreement provides for essentially simultaneous release to all stations covered by the agreement should enter the revenue received on line 29.

31 Television: Fees - As for radio, line 29 above.

32 Television: Fees for Repeat Sales of Finished Product - As for radio, line 30 above.

D. INCOME FROM INVESTMENTS, ENDOWMENTS AND BANK INTEREST

36 Gain (-Loss) From Sale of Securities - Realized gains or losses on the sale of securities and other holdings and unrealized gains or losses if your auditors choose to recognize this on an annual basis.

37 Income from Endowment Funds - Income from endowment funds, net of any applicable advisory fees.

38 Income from Other Investments and Bank Interest - Income from any other investments including certificates of deposit, treasury bills, and money market funds, held apart from an endowment fund, and bank interest earned on any savings accounts that are held apart from an endowment fund. Also include any income from rental properties held apart from an endowment fund.

COMPANY: ______________________ FISCAL YEAR ENDING: / / / /

B. PERFORMANCES OUTSIDE HOME METROPOLITAN AREA **ROUND OFF TO NEAREST DOLLAR**

15	~~Subscription Performances~~	Subscription Tickets	15	______
16		Single Tickets	16	______
17		Contract Fees	17	______
18		Total	18. .	______
19	Child/Youth/Student Performances	Subscription Tickets	19	______
20		Single Tickets	20	______
21		Contract Fees	21	______
22		Total	22. .	______
23	All Other Performances - specify.	Subscription Tickets	23	______
24		Single Tickets	24	______
25		Contract Fees	25	______
26		Total	26. .	______
27	TOTAL: PERFORMANCES OUTSIDE HOME METROPOLITAN AREA		27. .	______
28	TOTAL INCOME FROM PERFORMANCES IN AND OUT HOME METRO AREA		28. .	======

C. BROADCASTING (Radio & Television) AND RECORDING INCOME

29	Radio: Fees	29	______
30	Radio: Fees for Repeat Sales of Finished Product	30	______
31	Television: Fees	31	______
32	Television: Fees for Repeat Sales of Finished Produce	32	______
33	Recording: Reimbursement for Recording Sessions	33	______
34	Recording: Royalties	34	______
35	TOTAL INCOME FROM BROADCASTING (RADIO & TV) AND RECORDING INCOME .	35. .	======

D. INCOME FROM INVESTMENTS, ENDOWMENTS AND BANK INTEREST

36	Gain (Loss) From Sale of Securities	36	______
37	Income From Endowment Funds.	37	______
38	Income From Other Investments and Bank Interest	38	______
39	TOTAL INCOME FROM INVESTMENTS, ENDOWMENTS AND BANK	39. .	======

E. OTHER EARNED INCOME

40 Hall Rentals and Subleases - Gross income from rental and/or subleases of performance or rehearsal halls owned, operated or controlled by the opera association.

41 Sale or Rental of Materials - Income derived from the sale or rental of costumes, sets, sc etc. which are the property of the opera company. Include gains of losses on capitalized sets and costumes.

42 Libretto/Poster Sales Gift Shops/Catalogue Sales - Gross income derived from the sales of libretti, posters as well as catalogue and gift shop activities.

43 Concession Activities - Gross income derived from sale of food, liquor, snacks and beverac sold on theatre premises.

44 Printed Program Advertising - Gross income from the sale of program advertising excluding advertising agency commissions

45 Sale of Printed Programs - Gross income generated from the sale of programs.

46 Consulting Fees - Income from professional fees for consulting by administrative, producti and artistic staff.

47 Miscellaneous Earned Income - Any additional earned income not included in any category ab Specify sources of this miscellaneous income at bottom of the page or on a separate sheet.

II. Support Income

F. PRIVATE SUPPORT - Contributions received for use by the opera company in current operation Include funds received from benefits and fund-raising events.

50 Individual Contributions - Opera companies which sell individual or Family Memberships whi include tickets to performances should record the value of the ticket portion of the membership on the appropriate subscription ticket line in Sections A or B above. That par of the membership income which is considered a donation should be included on this line.

57 Allocations from Guild Activities - Gross income or gift made to the opera company (if app cable), which was generated by the activities and projects of the opera guild.

58 Other Support Groups or Auxiliaries - Gross income or gift made to the opera company (if applicable) which was generated by the activities of other support or auxiliary groups of the opera company.

59 Other Revenue Generating Projects - Gross income generated from any other fund-raising projects operated by the opera company or Board of Directors, i.e. benefits, galas, etc.

61 In-Kind and Donated Services/Facilities - These should be recorded on line 62 and the corresponding expense should be reported on the appropriate line in the expense section on this report.

In-kind and donated services and facilities, to be considered as gifts to an opera company, must meet all of the following conditions.

1. *The services and facilities must be an essential part of the opera company's efforts, and if not donated, would be performed by paid staff or would be purchased or paid for.*
2. *There is clearly an objective basis on which to value these services or facilities.*
3. *The amounts involved must be such that their omission would materially distort the opera company's financial statements.*

All in-kind and donated services and facilities must be certified by your auditors and included in the annual report.

COMPANY: ______________________________ FISCAL YEAR ENDING: __/__/__/

ROUND OFF TO NEAREST DOLLAR

E. OTHER EARNED INCOME

40 Hall Rentals and Subleases . . . . 40 ______

41 Sale or Rental of Materials . . . . 41 ______

42 Libretto/Poster Sales/Gift Shops/Catalogue Sales . . . . 42 ______

43 Concession Activities . . . . 43 ______

44 Printed Program Advertising . . . . 44 ______

45 Sales of Printed Programs . . . . 45 ______

46 Consulting Fees . . . . 46 ______

47 Miscellaneous Earned Income . . . . 47 ______

48 TOTAL EARNED INCOME FROM OTHER ACTIVITIES (Lines 40-48) . . . . 48. ______

49 TOTAL EARNED INCOME (Lines 28, 35, 39, 48) . . . . 49. . ______

II. SUPPORT INCOME

F. PRIVATE SUPPORT

50 Individual Contributions . . . . 50 ______

51 Labor Unions (specify) . . . . 51 ______

52 Individual/Family Foundations. . . . . 52 ______

53 Corporate Foundations . . . . 53 ______

54 Local/Regional Corporate Contributions . . . . 54 ______

55 National Corporate Contributions . . . . 55 ______

56 United Arts Funds . . . . 56 ______

57 Allocations from Guild Activities . . . . 57 ______

58 Other Support Groups or Auxiliaries . . . . 58 ______

59 Other Revenue Generating Projects . . . . 59 ______

60 Other Sources (specify) . . . . 60 ______

61 In-Kind and Donated Services/Facilities . . . . 61 ______

62 TOTAL PRIVATE SUPPORT . . . . 62. . ______

G. GOVERNMENT GRANTS/ALLOCATIONS - Report all grants and allocations received from governmental or other tax-support sources.

63 City(s)

64 County(s)

65 State/Province (Exclusive of State Arts Council) - Include grants received directly from the state/province legislature which are not passed through the state arts council, and grants from any other state governmental agency, such as the Department of Education, etc.

66 State/Province Arts Council

67 National Endowment for the Arts/Canada Council - Include all grants received from all National Endowment Programs (or Canada Council, if applicable). Please identify the program and the amount of each grant if more than one is reported.

68 Other Federal Agencies/Departments - Include grants, including CETA funding regardless of the local government agency handling the distribution of the funds. Include any other federal grants from any federal department. Please specify the funding agencies and the amounts.

69 Board(s) of Education - Include any grants from *local* boards of education for the underwriting of performances by the opera company or a subsidiary company.

70 Other Public Agencies - Please include grants received from any public agency not covered above. Please specify the agencies and the amounts of the grants.

EXPENSES

III. Personnel Expenditures

H.I. PERFORMING ARTISTS AND OTHER ARTISTIC PERSONNEL - For each of the categories contained in lines 74 - 93, please differentiate between remuneration paid in the form of salaries and in the form of artistic fees. In addition to guest artists, include resident artistic personnel who were either on staff or under contract with your company. For salary categories, include gross payroll, vacation pay and any overtime.

84 Performing Artists Payroll Benefits - Include employers share of FICA, health insurance, workmen's compensation insurance, unemployment compensation insurance, and any other benefits. *Do not include travel payments or reimbursements.*

85 Artistic Staff - Include on the correct lines gross salaries or fees paid to music directors, artistic directors, artistic assistants, coaches, accompanists, music librarians and any other artistic positions not included in one of the categories on lines 87 - 92.

93 Other Artistic Personnel Payroll Benefits - Include employers share of FICA, health insurance, workmen's compensation insurance, unemployment compensation insurance, and any other benefits for personnel reported on lines 87, 89, 91.

COMPANY: ______________________ FISCAL YEAR ENDING: / / / /

ROUND OFF TO NEAREST DOLLAR

G. GOVERNMENT GRANTS/ALLOCATIONS

63 City(s) . . . 63 ____________

64 County(s) . . . 64 ____________

65 State/Province (Exclusive of State Arts Councils) . . . . .65 ____________

66 State/Province Arts Council . . . . .66 ____________

67 National Endowment for the Arts/Canada Council . . . . 67 ____________

68 Other Federal Agencies/Departments (specify) . . . . 68 ____________

69 Board(s) of Education . . . . .69 ____________

70 Other Public Agencies (specify) .70 ____________

71 Total Government Grants/Allocations . . . . .71 ============

72 TOTAL SUPPORT INCOME (LINES 62 and 71) . . . . .72 ____________

49 TOTAL EARNED INCOME . . . . .49 ____________

73 TOTAL INCOME FROM ALL SOURCES (LINES 49 and 72) . . . . .73 ============

OPERATING EXPENDITURES

III. PERSONNEL EXPENSES

H. PERFORMING ARTISTS		FEES		SALARIES
74 Singers: Principals and Other Roles	74	____________	75	____________
76 Singers: Chorus	76	____________	77	____________
78 Conductors	78	____________	79	____________
80 Orchestra Musicians	80	____________	81	____________
82 Dancers, Actors, Etc.	82	____________	83	____________
84 Performing Artists Payroll Benefits			84	____________
I. OTHER ARTISTIC PERSONNEL				
85 Artistic Staff	85	____________	86	____________
87 Stage Directors	87	____________	88	____________
89 Designers	89	____________	90	____________
91 Choreographers	91	____________	92	____________
93 Other Artistic Personnel Benefits			93	____________
94 TOTAL ARTISTIC PERSONNEL (LINES 74 - 93)			94	============

J. PRODUCTION/TECHNICAL PERSONNEL

95-98 Production/Technical Personnel - Include on the correct lines, gross salaries or fees paid to technical director, stage manager and assistants, production coordinator, stage crew, wardrobe, makeup, assistants and secretaries and clerks with production responsibilities.

97 Production/Technical Personnel Payroll Benefits - Include same items as listed for line 84 with regard to Production/Technical Personnel listed on line 96.

K. DEVELOPMENT AND FUND-RAISING SALARIES - Gross payroll for all employees involved in development and fund-raising activities for the opera company including vacation pay and any overtime. *Do not include* a pro-rated portion of the general managers salary.

100 Development and Fund-Raising Payroll Benefits - Include same items as listed for line 84 with regard to salaries listed on line 99.

101 Professional and Consultant's Fees - Total expense of employing consultants for fund-raising activities.

L. ADVERTISING, PROMOTION AND MARKETING PERSONNEL

103 Advertising Promotion and Marketing Salaries - Gross payroll for all employees involved in advertising, promotion and marketing activities of the opera company including vacation pay and any overtime. *Do not include* a pro-rated portion of the general managers salary.

104 Advertising Promotion and Marketing Payroll Benefits - Include same items as listed for line 84 with regard to salaries listed on line 103.

105 Professional and Consultant's Fees - Total expense of employing consultants for advertising, promotion, public relations and marketing activities.

M. SUPPORT PERSONNEL

107 Support Staff Salaries - Gross payroll for box office manager and assistants, ticket office personnel, house manager, assistants and ushers. Include only those salaries that are paid directly by the opera company.

108 Support Staff Payroll Benefits - Include same items as listed for line 84 with regard to salaries listed on line 107.

110 Administrative Staff Salaries - Gross payroll expense for all employees not included in one of the categories above, including vacation and any overtime pay.

111 Administrative Staff Payroll Benefits - Include all items as listed for line 84 with regard to salaries reported on line 110.

COMPANY: ______________________ FISCAL YEAR ENDING: / / / /

ROUND OFF TH NEAREST DOLLAR

	FEES	SALARIES
J. PRODUCTION/TECHNICAL PERSONNEL		
95 Production/Technical Personnel	95 ________	96 ________
97 Production/Technical Personnel Payroll Benefits		97 ________
98 TOTAL PRODUCTION/TECHNICAL PERSONNEL		98 ========
K. DEVELOPMENT AND FUNDRAISING PERSONNEL		
99 Development and Fund-Raising Salaries		99 ________
100 Development and Fund-Raising Payroll Benefits		100 ________
101 Professional and Consultant's Fees		101 ________
102 TOTAL DEVELOPMENT AND FUND-RAISING PERSONNEL		102 .. ========
L. ADVERTISING, PROMOTION, PUBLIC RELATIONS AND MARKETING PERSONNEL		
103 Advertising, Promotion, Public Relations and Marketing Salaries		103 ________
104 Advertising, Promotion, Public Relations and Marketing Payroll Benefits		104 ________
105 Professional and Consultants Fees		105 ________
106 TOTAL ADVERTISING, PROMOTION, PUBLIC RELATIONS AND MARKETING PERSONNEL		106 .. ========
M. SUPPORT PERSONNEL		
107 Support Staff Salaries		107 ________
108 Support Staff Payroll and Benefits		108 ________
109 TOTAL SUPPORT PERSONNEL		109 .. ========
N. ADMINISTRATIVE PERSONNEL		
110 Administrative Staff Salaries		110 ________
111 Administrative Staff Payroll Benefits		111 ________
112 TOTAL ADMINISTRATIVE PERSONNEL		112 .. ========
113 Total Personnel Expenditures (Lines 94, 99, 103, 107, 110 and 113)		113 .. ========

IV. Non-Personnel Expenses

114 Scenery and Props - Include all expenses associated with building and/or renting scenery and props. *Do not include* costs included in transporting scenery and props.

115 Costumes/Wigs/Makeup - Include all expenses associated with building and/or renting costumes, wigs and makeup.

116 Music Purchases and Rentals - Expense of purchasing or renting music, including shipping. *Do not include music royalties or licensing fees that might be charged with the rental music.*

117 Music Royalties, Fees and Licenses - Payments to publishers and agents for licenses as well as any royalties paid directly to a composer.

118 Music Commissioning and Arranging - Total payments made for the commissioning of musical works, including fees, copying costs, arranging and other costs.

119 Technical Materials/Equipment Rental - Include all expenses for lighting equipment, projection equipment, screens, shop materials, etc. *Do not include* expenses for equipment that has been capitalized.

120 Freight/Hauling - Include all expenses associated with drayage of sets. costumes, etc.

121 Hall Expenses for Performance - Gross hall expenses for performances of the opera company and subsidiaries, *exclusive of all box office expenses and exclusive of the cost of space used for the opera's administrative offices.* If the theatre is owned or controlled by the opera, prorate the portion of rent or mortgage payments which would cover theatre rent.

122 Hall and Other Space Expense for Rehearsal - Gross expenses for rehearsal in theatre or any other rehearsal space.

123 Other Production Occupancy Expense - Include overhead costs directly related to production such as maintenance and utilities. If applicable, also include the cost of stage hands and ushers not regularly employed as staff members.

124 Box Office Expense - All gross expenses attributable to box office operations including the printing of tickets, telephone, etc.

125 Insurance Expense for Opera Production - Include the portion of insurance expense which is directly related to production activities, including general liability insurance and costume and set insurance.

126 Admissions and/or Sales Tax Paid on Tickets Sold - The amount remitted to taxing bodies (city, county, state) for taxes charged on tickets sold.

127 Travel, Housing and Per Diem - All travel expenses or reimbursement of travel expenses made to artistic and production personnel for travel and/or mileage, housing expenses and any per diems paid for artistic and production personnel.

128 Other Production Expenses - Includes all other production costs not covered on any line above. *Do not include* any capital purchases.

COMPANY: ______________________________ **FISCAL YEAR ENDING:** / / / /

ROUND OFF TO NEAREST DOLLAR

NUMBER OF EMPLOYEES

Employee Type	Administrative	Performing Artistic	Non-Performing Artistic	Production/ Technical	TOTAL
Season					
Part-time/per production					
Total Paid Employees					
Volunteers					

IV. NON-PERSONNEL EXPENSES

O. PRODUCTION EXPENSE

114	Scenery and Props	114	________
115	Costumes /Wigs/Makeup	115	________
116	Music Purchases and Rentals	116	________
117	Music Royalties, Fees, and Licenses	117	________
118	Music Commissioning and Arranging	118	________
119	Technical Materials/Equipment Rental	119	________
120	Freight/Hauling	120	________
121	Hall Expense for Performance	121	________
122	Hall and Other Space Expense for Rehearsal	122	________
123	Other Production Occupancy Expense	123	________
124	Box Office Expense	124	________
125	Insurance Expense for Opera Production	125	________
126	Admissions and/or Sales Taxes Paid on Tickets Sold	126	________
127	Travel, Housing and Per Diem	127	________
128	Other Production Expenses (specify)	128	________
129	TOTAL PRODUCTION EXPENSE (Lines 114 - 128)	129	________

P. BROADCASTING (RADIO AND TELEVISION) AND RECORDING EXPENSE

130 Radio: Fees to Performing Artists, Conductors and Orchestras - All payments made to performing artists attributable to any radio broadcasting activities.

131 Radio: All Other Costs - Any other expenses resulting from radio broadcasting activities including any additional performance rights specifically required for broadcasting rights.

132 Television: Fees to Performing Artists, Conductors and Orchestra - As for radio, line 130 above

133 Television: All Other Costs - As for radio, line 131 above.

134 Recording: Fees to Performing Artists, Conductors and Orchestra - As for radio, line 130 above.

135 Recording: All Other Costs - As for radio, line 131 above.

Q. DEVELOPMENT AND FUNDRAISING EXPENSES

137 Development and Fundraising General Expenses - Include expenses directly associated with development and fundraising including printing, postage, telephone, mailing service, data processing and travel.

138 Expenses for Other Revenue Generating Projects - All expenses incurred in generating income reported on line 59.

139 Other Development and Fund-Raising Expenses - Include all other development and fund-raising expenses not reported above.

R. ADVERTISING, PROMOTION, PUBLIC RELATIONS AND MARKETING EXPENSES

141 Advertising, Promotion, Public Relations and Marketing General Expenses - Include expenses directly associated with advertising, promotion, public relations and marketing of productions, subscription campaigns, etc., including printing, postage, telephone, mailing services and data processing.

142 Printed Program Expense - Include all costs of printing house and souvenir programs including program notes.

143 Media Advertising Expense - Include the cost of all advertising or promotion purchased on radio or television or billboards or in newspapers or magazines. If the time or space is donated, please include the fair market value here and on line 61 above.

144 Other Advertising, Promotion, Public Relations and Marketing Expenses - Include all other advertising, promotion, public relations and marketing expenses not reported above.

COMPANY: ____________________ FISCAL YEAR ENDING: / / / /

ROUND OFF TO NEAREST DOLLAR

P. BROADCASTING (RADIO AND TELEVISION) AND RECORDING EXPENSE

130 Radio: Fees to Performing Artists, Conductors and Orchestra 130 ________

131 Radio: All Other Costs 131 ________

132 Television: Fees to Performing Artists, Conductors and Orchestra 132 ________

133 Television: All Other Costs 133 ________

134 Recording: Fees to Performing Artists, Conductors, and Orchestra 134 ________

135 Recording: All Other Costs 135 ________

136 TOTAL BROADCASTING (RADIO AND TELEVISION) AND RECORDING EXPENSE 136. ________

Q. DEVELOPMENT AND FUND-RAISING EXPENSES

137 Development and Fund-Raising General Expenses 137 ________

138 Expenses for Other Revenue Generating Projects 138 ________

139 Other Development and Fund-Raising Expenses (specify) 139 ________

140 TOTAL DEVELOPMENT AND FUND-RAISING NON-PERSONNEL EXPENSES 140. ________

R. ADVERTISING, PROMOTION, PUBLIC RELATIONS AND MARKETING EXPENSES

141 Advertising, Promotion, Public Relations and Marketing General Expenses 141 ________

142 Printed Program Expense 142 ________

143 Media Advertising Expense 143 ________

144 Other Advertising, Promotion, Public Relations and Marketing Expense (specify) 144 ________

145 TOTAL ADVERTISING, PROMOTION, PUBLIC RELATIONS AND MARKETING NON-PERSONNEL EXPENSE 145. ________

S. GENERAL AND ADMINISTRATIVE EXPENSES

146 Rent Expense for Office Space - Total expense for the rent of administrative office space. If the office space is owned or controlled by the opera, pro-rate the portion of the rent or mortgage payment which would cover office rent. If the office is donated, include the fair-market value here and on line 61 above.

147 Office Utilities Expense - Include the expense of gas, electricity, heating oil and water if not included in rent expense. *Do not include telephone expense.*

148 General Office Supplies - Include the costs of paper and stationery, general office supplies, administrative postage and equipment rental, printing and copying costs.

149 Telephone, Telegraph, and Telex - Include all costs of these services for general and administrative purposes.

150 Legal and Accounting Expenses - Fees for legal, accounting and auditing services. If the services are donated, include the fair-market value here and on line 61 above.

151 Insurance Expense (Excluding Production Insurance) - Include the cost of insurance directly related to the operation of the office, e.g. fire and theft, general liability and bonding.

152 Interest Expense - Total cost of borrowing money, either on a long-term or short-term basis.

153 Depreciation Expense - As determined by Auditor.

154 Other General and Administrative Expenses - Include all dues to professional organizations (e.g. OPERA America), newspaper and magazine subscriptions, attendance at conferences and workshops, administrative staff travel and per diem and any other miscellaneous expenses.

T. SURPLUS OR (-DEFICIT) AND UNRESTRICTED FUND BALANCE

158 SURPLUS OR (-DEFICIT) FOR THE CURRENT SEASON - Difference between gross income and gross expenses for the current season.

159 UNRESTRICTED FUND BALANCE AT THE BEGINNING OF THE 1979-80 SEASON - The accumulated surplus or deficit in all unrestricted funds at the end of the 1978-79 season.

160 ADDITIONS TO THE UNRESTRICTED FUND BALANCE - Total additions made to all unrestricted funds which did not pass through The Statement of Activity in the audited financial statement. Specify these additions.

161 DEDUCTIONS FROM THE UNRESTRICTED FUND BALANCE - Total deductions made from all unrestricted funds which did not pass through the Statement of Activity in the audited financial statement. Specify these deductions.

162 UNRESTRICTED FUND BALANCE AT THE END OF THE 1979-80 SEASON - Sum of lines 158,159,160 and 161. If line 161 does not agree with your audited financial

COMPANY: ______________________ FISCAL YEAR ENDING: __/__/__/__/

** ROUND OFF TO NEAREST DOLLAR**

S. GENERAL AND ADMINISTRATIVE EXPENSES

146 Rent Expense for Office Space 146 ________

147 Office Utilities Expense 147 ________

148 General Office Supplies 148 ________

149 Telephone, Telegraph, Telex Expense 149 ________

150 Legal and Accounting Expense 151 ________

151 Insurance Expense (excluding production insurance) 151 ________

152 Interest Expense 152 ________

153 Depreciation Expense 153 ________

154 Other General and Administrative Expense 154 ________

155 Total General and Administrative Expense 155 ________

156 TOTAL NON-PERSONNEL EXPENSE (LINES 129, 136, 140, 145, and 155) 156. ________

157 TOTAL GROSS EXPENSE (LINES 113 and 156) 157. ________

T. SURPLUS OR (-DEFICIT) AND UNRESTRICTED FUND BALANCE

73 Total Income from All Sources 73 ________

157 Total Gross Expense 157 ________

158 Surplus or (-Deficit) for the Current Season 158 ________

159 Unrestricted Fund Balance at the Beginning of the 1979-80 Season 159 ________

160 Additions to the Unrestricted Fund Balance 160 ________

161 Deductions From the Unrestricted Fund Balance 161 ________

162 Unrestricted Fund Balance at End of 1979-80 Season 162 ________

If Line 162 does not agree with your audited fund balance, please attach an explanation.

	Other Fund Balances End of Year	Board Designated	Donor Designated
163			
164			
165			
166			

V.A. NUMBER AND TYPES OF PERFORMANCES

Main Season - Include all productions that comprise the opera company's major/primary performance activity. For Total Attendance, include total number of individual seats sold both through subscription and single ticket sales. Companies that only perform in the summer or are festivals should list their activities on this line.

Off-Season and/or Festival - Include any other full-sclae production activity not included on lines 167, 173, and 184.

Special Recitals or Concerts - Include only those non-staged performances for which admissions is charged.

Touring: Fully Staged - Those performances which include full-staging and orhcestra. *Do not include* child/youth/family performances (those performances specifically designated for youth and/or families) or Educational performances on this line.

Touring: All Other - Include all touring activity not included on lines 169, 176 and 187.

Child/Youth/Family - Include all performances targeted for youth and/or families. *Do not include* educational performances.

Education - Include all performances with educational components. These may include in-school or in-house performances.

Previews - Include all pre-performance lectures with or without singers.

Other - Performances not included in any category above. Please specify the type of performance.

195 Total Attendance - This number should reflect total attendance for all events, paid and non-paid.

OPERATIONAL SURVEY

COMPANY: ______________________ FISCAL YEAR ENDING: __/__/__/__/

A. NUMBER AND TYPES OF PERFORMANCES

		# of Productions		Total # of Performances		Total Attendance
Main Season	167	______	173	______	184	______
Off-Season and/or Festival	168	______	174	______	185	______
Special Recitals or Concerts			175	______	186	______
Touring: Fully Staged	169	______	176	______	187	______
Touring: All Other	170	______	177	______	188	______
Child/Youth/Family			178	______	189	______
Workshops/Lecture-Demonstrations			179	______	190	______
Aged/Handicapped			180	______	191	______
Education	171	______	181	______	192	______
Previews			182	______	193	______
Other (Specify)	172	______	183	______	194	______
TOTAL ATTENDANCE DURING FY 80 (1979-80 Season)					195	______

Did any main season production receive more performances than the other productions in your main season? Yes ☐ No ☐

If so, list these works and the total number of performances of each.

______________________ ______

______________________ ______

______________________ ______

B. SUBSCRIPTION

196 Seating Capacity of Main Season Performance Hall - The total number of available seats in the performance hall

197 Seating Capacity of Off-Season and/or Festival Performance Hall - The total number of available seats in the performance hall. If the hall used is the same as for the main season, use the identical capacity as on line 196. If no such performances are staged, leave line blank.

198 Total Number of Seats Available for Main Season - Line 167 X Line 173 X Line 196.

199 Total Number of Seats Available for Off-Season and/or Festival - Line 168 X Line 174 X Line 197.

200 Number of Subscriptions Sold to Complete Main Season - One subscription means a "package" sold that includes one ticket to every opera offered in the opera company's main season.

201 Number of Mini/Partial Subscriptions Sold to Main Season - Subscription "packages" sold consisting of one ticket to fewer than all the operas offered in the main season, such as season samplers, half-season, short-season, and other special packages.

202 Number of Off-Season and/or Festival Subscriptions Sold - Subscription "packages" sold that include one ticket to every opera in the company's other opera performance series apart from the main season, such as summer festivals, Verdi Festivals, Wagner Festivals.

203 Percentage of Main Season Capacity Sold by Full-Season Subscription -

$$\frac{\text{Line 200 X Line 167}}{\text{Line 198}}$$

204 Percentage of Main Season Capacity by Mini/Partial Subscription -

$$\frac{\text{Line 201 X Line 167}}{\text{Line 198}}$$

205 Percentage of Off-Season and/or Festival Capacity Sold by Subscription -

$$\frac{\text{Line 202 X Line 168}}{\text{Line 199}}$$

COMPANY: ______________________________ FISCAL YEAR ENDING: __/__/__/__/

B. SUBSCRIPTION

196 Seating Capacity of Main Season Performance Hall 196 __________

197 Seating Capacity of Off-Season and/or Festival Performance Hall 197 __________

198 Total Number of Seats Available for Main Season 198 __________

199 Total Number of Seats Available for Off-Season and/or Festival 199 __________

200 Number of Subscriptions Sold to Complete Main Season 200 __________

201 Number of Mini/Partial Subscriptions sold to Main Season 201 __________

202 Number of Off-Season and/or Festival Subscriptions Sold 202 __________

203 Percentage of Main Season Capacity Sold by Full Season Subscriptions 203 __________

204 Percentage of Main Season Capacity Sold by Partial/Mini Subscriptions 204 __________

205 Percentage of Off-Season and/or Festival Capacity Sold By Subscription 205 __________

C. LANGUAGE

Total Number of Main Season Performances

206 In Original Language 206 __________

207 In English Translation 207 __________

Total Number of Off-Season and/or Festival Performances

208 In Original Language 208 __________

209 In English Translation 209 __________

COMPANY: ______________________ FISCAL YEAR ENDING: / / / /

D. PLANNED PRODUCTIONS AND PERFORMANCES

I. 1980-81 MAIN SEASON PRODUCTIONS

(Please list)	# of Performances

1980-81 OFF-SEASON AND/OR FESTIVAL

(Attach an additional sheet if necessary)

II. PLANNED 1981-82 MAIN SEASON

(Please list)	# of Performances

1981-82 OFF-SEASON AND/OR FESTIVAL

(Attach an additional sheet if necessary)

E. TICKET PRICES

Complete the following questions for FY 80 (1979-80 Season) based on the number of tickets you indicated as available on Line 196 and on the prices by different locations in the main-season performance hall.

Price Per Performance - Enter the single performance ticket price (without any subscriber discount) charged for each seating area. (If prices vary by day of the week or by number of performances, show the highest high and the lowest low for the locations.)

Ticket/Seats Available Per Performance - Enter the number of tickets/seats available per performance at each price rate (If the number of seats varies, use the highest number normally available.)

Price Category and Seating Location in Which Greatest Number of Tickets Were Available - For the location in the opera company's main season performance hall which has the greatest number of tickets/seats available per performance, please indicate the price per performance in that location (line 220), the number of seats available in that location (line 221) and the name of that location (line 222).

COMPANY: ______________________________ FISCAL YEAR ENDING: / / / /

I. PROPOSED 1982-83 MAIN SEASON

(Please list)	# of Performances

1982-83 OFF-SEASON AND/OR FESTIVAL

(Attach an additional sheet if necessary)

E. TICKET PRICES

		Price per Performance		Number of Tickets/ Seats Available per Performance
Box Seats	210	________	215	________
Highest Orchestra	211	________	216	________
Lowest Orchestra	212	________	217	________
Highest Balcony/Mezzanine/Loge	213	________	218	________
Lowest Balcony/Mezzanine/Loge	214	________	219	________
Price Category and Seating Area In Which Greatest Number of Tickets Were Available	220	________	221	________
Seat Location			222	________

Do You Provide a Discount for or Tickets to Regular Season Productions for

Students	Yes ☐	No ☐
Handicapped	Yes ☐	No ☐
Senior Citizens	Yes ☐	No ☐

COMPANY: ____ FISCAL YEAR ENDING: __/__/__/__/

COMPANY DESCRIPTION INFORMATION

How many years has your company been in existence, i.e. the 1981-82 season will be your ____ season. ____________

Name of performance house for primary activity: ______________________

Do you have an apprentice and/or training program for young singers ____________

How may a young singer audition for your company?

____

____

MEDIA BROADCAST ARRANGEMENTS (1980-81 Season)

Number of operas broadcast on radio locally/regionally ____________

Number of operas broadcast on radio nationally ____________

Number of operas broadcast on television locally/regionally ____________

Number of operas broadcast on television nationally ____________

Estimated total radio audience: ____________

Estimated total television audience: ____________

What is your Fiscal Year 81 (1980-81 Season) operating budget? ____________

What is your projected Fiscal Year 82 (1981-82 Season) budget? ____________

What is your estimated main season total paid attendance for the current season (1980-81)? ____________

What is your estimated off-season and/or Festival paid attendance for the current season (1980-81)? ____________

What is your estimated total attendance for all events paid and non-paid, for the current season (1980-81)? ____________

COMPANY: ____________________ FISCAL YEAR ENDING: / / / /

G. BOARD OF DIRECTORS

223 Are directors responsible for fundraising as a criteria for membership? Yes ☐ No ☐

224 If yes, what minimum amount is required? ________

225 What percent of private support (individual and corporate) was contributed by members of the Board? ________

TOTAL number of members of the Board:

Male	226	________
Female	227	________
Blacks	228	________
Hispanics	229	________
Handicapped	230	________

H. GUILDS

231 Does the company use guild members to augment professional staff? Yes ☐ No ☐

232 Does a representative of the guild serve on the Board of Directors? Yes ☐ No ☐

233 Is a specified $ amount expected as contribution from the guild in each fiscal year: Yes ☐ No ☐

234 Is the guild responsible for its own treasury? (A budget is set up) Yes ☐ No ☐

235 Is the guild free to commit funds for its own activities? (In line with budget) Yes ☐ No ☐

236 Please indicate if the guild organizes the following activities:

Balls/Galas/Fashion Shows	236	________
Production aids	237	________
Children's literature	238	________
Gift Shops/Concessions	239	________
Other (Specify) ________	240	________

COMPANY: ______________________________ FISCAL YEAR ENDING: / / / /

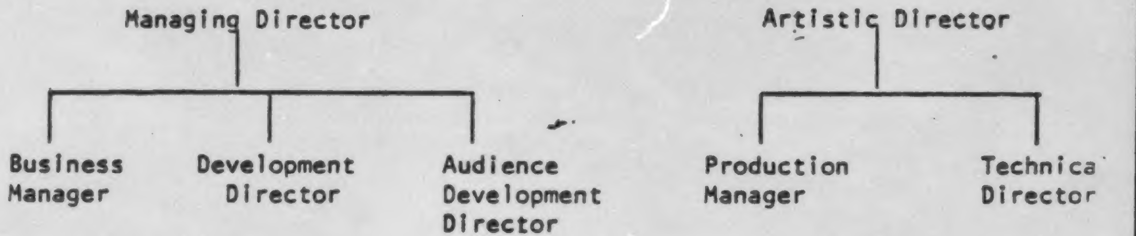
241. Does the company obtain the assistance of other volunteers in addition to guild members? Yes ☐ No ☐

242 If yes, approximately how many volunteers were utilized during the 1979-80 season? 242 ________

243 Approximately how many hours of service were donated by all volunteers during the 1979-80 season? 243 ________

I. Please enclose an organizational chart that describes the staff positions within your opera company along with a brief description of each position.

Example:


Managing Director
Business Manager
Development Director
Audience Development Director
Artistic Director
Production Manager
Technica
Director

J. Please enclose a complete staff list for your company including names and titles.

Please enclose a copy of your audited financial statement for the 1979-80 season. Thank you.

Please return this copy of the completed Professional Opera Survey to:

Professional Opera Survey
OPERA America
1010 Vermont Ave., NW, #702
Washington, D.C. 20005

(202) 347-9262

COMMENTS AND/OR QUESTIONS

QUESTIONNAIRE COMPLETION GUIDE
FOR MEMBERS OF THE
THEATRE COMMUNICATIONS GROUP

The enclosed questionnaire for the NEA's Annual Economic Data Series has been designed and pretested to request information in a manner compatible, to the extent possible, with current recordkeeping and accounting practices of performing arts organizations. The data items and definitions contained in the annual membership surveys of several key service organizations, including the Theatre Communications Group, have been closely examined for their potential usefulness in meeting the NEA's data needs. In many cases, these items and definitions have been incorporated directly or with only slight modification into our questionnaire.

This guide has been provided to assist you in identifying those items on the TCG 1980 Survey questionnaire which are parallel to items on our questionnaire so that its completion can be less burdensome to you. The attached pages depict the relevant items from our questionnaire with the comparable item numbers from the TCG questionnaire indicated in the appropriate boxes. At the bottom of each page are footnotes which explain any pecularities.

Please complete this questionnaire as fully as you can. Read our definitions carefully, especially for the comparable TCG items which appear in this guide. In many cases a TCG item is a source for more than one of our items (indicated by arrows) and needs to be split accordingly. In some cases, we are uncertain of where a data item may have been reported for TCG and have indicated this by the addition of a question mark. It may be helpful to you to keep a copy of TCG's definitions handy for comparison.

We hope this material will facilitate the completion of our form. If you have any questions, please call ____________ (toll free) and one of our staff will be happy to help you.

① PERFORMANCES BY YOUR ORGANIZATION'S PERSONNEL

		Number of Performances	Income	Number of Tickets/Seats Sold	Attendance
Home/In-Residence					
SUBSCRIPTION SERIES	Subscription Ticket Sales	1C+ 2C+ 4C	$ 101	1D+2D	
	Single Ticket Sales		$	4D	
SCHOOL/YOUTH	Ticket Sales	5C	(110?) $ 102	5D	
	Third-Party Payment		$ 110–115 ?	▨	5D
OTHER PAID	Ticket Sales	3c+6C +7C+x (– free)	$ 102		▨
	Third-Party Payment		$		
FREE/DONATION REQUESTED		(from above)			
TOTAL HOME/IN-RESIDENCE	Ticket Sales (boxes ___, ___, ___ and ___.)	10C – 9C	$ 101+ 102		
	Third Party Payments (boxes ___ and ___.)		$		
Tour					
SCHOOL/YOUTH	Ticket Sales		(from 103?) $		
	Third Party Payment		$ (from 104 thru 108?)	▨	
ALL OTHER TOUR	Subscription Ticket Sales		$ (from 103?)		
	Single Ticket Sales		$ 103		
	Third Party Payment		$ 104 thru 108	(less school/youth?)	
TOTAL TOUR	Ticket Sales (boxes ___, ___, and ___.)	14C	$ 103		
	Third Party Payments (boxes ___ and ___.)		$ 104 thru 108		

IMPRESARIO/BOOKED-IN PERFORMANCES

		Number of Performances	Income	Number of Tickets/Seats Sold	Attendance
All Impresario/Booked-In	(Gross Income: $ 125 or Expenses: $	9C	(Net) $	9D	
TOTAL		15C	$ (123)		

② Were any of the tour performances in box ___ above given in a foreign country (outside the U.S.)?

☐ Yes ☐ No (Skip to Item ④)

③ How many? . . . . 18 Foreign Tour Performances

---

The major difference between TCG and Item ① is in our treatment of 'school/youth' performances as separate from subscription series and as a possible touring activity. Therefore, where possible, these figures must be subtracted out of the TCG figures as indicated above by arrows and question marks.

Also note our distinction between 'paid' and 'free' performances.

PRODUCTIONS

4. Please complete the following on the numbers of productions given during the fiscal year reported, as defined under the art form headings most appropriate to your organization.

Theatre

g. Total number of different full-length works/productions presented during the fiscal year reported. (Count a grouping of one-act plays, presented on a single program as one production.) . . . . 15 A
Total Productions

h. Number of productions mounted and taken on tour . . . . 14 A
Tour Productions

SUBSCRIPTION SERIES PERFORMANCES

IF YOU OFFERED NO SUBSCRIPTION SERIES DURING THE FISCAL YEAR REPORTED, CHECK THIS BOX ☐ AND SKIP TO ITEM (11.)

(5.) Please complete the following chart for the fiscal year reported on the number of tickets/seats available, the number sold, and the prices by different locations in the hall (your home theatre) in which your primary subscription series took place as instructed below.

Price Per Performance: Enter the single performance ticket price (without any subscriber discount) charged for each seating area. (If prices vary by day of the week or by number of performances in the series, show the highest high and lowest low for these locations.)

Tickets/Seats Available Per Performance: Enter the number of tickets/seats available per performance at each price rate. (If the number of seats varies, use the highest number normally available.)

(NOTE: This chart assumes you perform your series in a hall with an orchestra and a balcony, etc. If that is not the case, fill in the most expensive ticket you offer to your primary series in the "highest orchestra" box and the least expensive in the "lowest orchestra" box.)

	Price Per Performance	Number of Tickets/ Seats Available Per Performance	Average Number of Tickets/Seats Sold Per Performance
Box Seats	$ 19		
Highest Orchestra	$		
Lowest Orchestra	$		
Highest Balcony/Gallery/ Mezzanine/Loge	$		
Lowest Balcony/Gallery/ Mezzanine/Loge	$ 19		
Rate at Which Greatest Number of Tickets were Available	$		

(6.) For your primary subscription series, what was the total number of tickets/seats normally available per performance? . . . . 1I - # seats *
Total Tickets Per Performance

(7.) What was the total number of tickets/seats available for all subscription series performances for that fiscal year? . . . . 1E+2E+4E
Total Tickets All Series

(9.) What was the range of discounts (in percents) offered to your primary series subscribers? . . . . 21 % to 21 %

---

* From Schedule B - PERFORMANCE SPACE(S): I, II, III, IV (# seats)

ORGANIZATIONS WITH NO SUBSCRIPTION SERIES

(11.) What was the range of ticket prices to all performances for that fiscal year (excluding admission taxes, discounts, complimentary tickets or abnormally high prices such as those for galas or benefits) for which your organization sold tickets?

$ 19 to $ 19
Low Price High Price

PERFORMING ARTISTS

(32.) Please complete for the fiscal year reported the following chart on the numbers of performing artists who usually participated on stage with your troupe/company/orchestra, under each of the following employment arrangements. (Exclude any "supporting" artists described in Items (34.) through (39.) below.)

Seasonal/Full Time: those employed full time and paid for the entire season (or year-round), paid either on salary or on a weekly basis.

Part of the Season/Part-Time: those employed less than full time and paid on a weekly basis.

Jobbed-in/Per Service/Per Performance: those employed less than full time and paid on a per service, per performance or per production basis.

(NOTE: These categories are intended to be mutually exclusive. If any one artist was paid for part of the year on both a part-time/weekly basis and per service basis, place that artist in the per service category. Likewise, if any one artist worked under a union agreement for one performance and not under a contract for another performance, place that artist in the non-union category.)

Volunteers: include only those who received no payment for performances during the year. If you paid an artist for some performances and not for Others, include that artist in the part time or per-service category, as appropriate.

Guest Stars: those who are not regular members of your troupe, company, or orchestra to whom you pay a premium fee for their performances in your productions, concerts, and programs. (Exclude artists who appear as part of an impresario/booked-in event.)

PERFORMING ARTISTS

	Union	Non-Union	Total	
Seasonal/Full Time (Salaried or Paid Weekly			24	
Part of the Season/Part Time (Paid Weekly)			25	*
Jobbed-in/Per Service/Per Performance			26	
Volunteers			27	
Guest Stars/Performers (Supernumeraries)				

"SUPPORTING" PERFORMERS

The following is divided into two sets of questions on numbers of "supporting" performers for dance, opera/musical theatre and for orchestras. "Supporting" performers are those who accompany and/or supplement the on-stage activities of the personnel represented in Item (32.) above.

Please complete the following for the fiscal year reported as instructed below.

- Dance/Opera/Musical Theatre - Complete Items (33.) through (36.)
- Orchestra - Complete Items (37.) through (39.)
- → Theatre - Include all performing personnel in Item (32.) above and Skip to Item (40.)

---

* from column headed "# Actors"

COMPENSATION PAID TO PERFORMING PERSONNEL

(40.) Please complete the following chart on total compensation paid during the fiscal year reported to the performing personnel described above in Items (32.) through (39.)

Complete the column appropriate for your particular art form according to the following definitions and instructions.

Compensation: Include all salaries and wages, per diems, vacation pay, overtime, extra services, electronic media guarantees, payroll taxes and fringe benefits, such as health and workmen's compensation, insurances, unemployment compensation, pension fund obligations and any perquisites.

Performing Artists: Total expense for personnel included in Item (32.), boxes ___ and ___ (weekly) and box ___ (per service).

Guests: Total expense (fees, per diem, and any travel or overhead) for those personnel included in box ___ of Item (32.) (Exclude payments to artists who appeared in booked-in/impresario events.) These expenses are to be reported in Section II, Item (1.) per the instructions found there.)

Instrumentalists: Total expense (fees, per diems, and any travel or overhead) for those personnel included in Items (34.) through (36.) above.

Choral/Dance Groups: Total expenses for choral groups operated in house and for those groups (choral and dance) brought in from the outside (Items (37.) through (39.) above). Include payments (if applicable) to choral directors, choreographers, pianists, etc. connected with those groups.

Benefits: Please report the amount of the total compensation figures for performing artists in boxes ___ through ___, which represents benefits to those personnel.

"Benefits" include employer's share of payroll taxes and FICA, health insurance, workmen's compensation, unemployment compensation, pension fund, and any perquisites.

If your records do not show benefits separately and you cannot specify the amount of the total which represents benefits, please check the box below the appropriate art form.

Per Diems/Transportation: Please report, if possible, the amount of the total compensation figures for performing artists in boxes ___ through ___, which represent per diems and any transportation/travel expenses paid/reimbursed to those personnel.

If your records do not show such items separately and you cannot specify this amount, please check the box below the appropriate art form.

COMPENSATION PAID TO PERFORMING PERSONNEL

	Dance/Opera/ Musical Theatre	Orchestra	↓ Theatre
Performing Artists (excluding guests)	$	$	$ 29
Guests	$	$	$
Instrumentalists	$		
Choral Groups (In-House)		$ (In)	
Choral/Dance Groups (from Outside)		$ (Out)	
TOTAL	$	$ *	$ *
Benefits: (Performing Artists)	$	$	$ (from 29 if possible)
Cannot Specify:	☐	☐	☐
Per Diems/Transportation (Performing Artists)	$	$	$
Cannot Specify:	☐	☐	☐

*The expenses reported here should match those reported in Section III, Item (5.), box ___.

NOTE: For theatre, performing personnel are actors only.

WAGES AND PAID WORK WEEKS FOR PERFORMING ARTISTS

THEATRE

(48.) Actors

		Minimum Weekly Salary	Number of Actors at Minimum	Maximum Weekly Salary	Total Actor Paid Weeks
Mainstage:	Union	$		$	28
	Non-Union	$		$	
Other:	Union	$		$	
	Non-Union	$		$	

(49.) What was the total number of performance weeks (in which at least one performance was given) during that fiscal year? . . . . 23 Performance Weeks

(50.) NUMBER OF NON-PERFORMING PERSONNEL AND EXPENSES

Program Services	Number of Employees Full Time	Number of Employees Part Time	Employee Expense	Number of Per Service (Fee-for-Service) Personnel	Per Service Personnel Expense	Number of Volunteers
Non-Performing Artists	24	25	$ 202 (-29)	25	$ 202 (-29)	27
Production/ Technical	24	25	$ 203	25	$ 203	27
Publicity/Marketing/ Audience Development/ Public Relations			$		$	
House/Box Office			$		$	
Other Program Service Personnel (Specify types:)	ADMINISTRATIVE	ADMINISTRATIVE	$	ADMINISTRATIVE	$	ADMINISTRATIVE
Total Program Service			$ 201 *		$ 201 *	**
Management and General/ Administrative			$ *		$ *	**
Fund Raising/ Development			$ *		$ *	**
TOTAL			$ 204 *		$ 204 *	

*These figures will be combined in various ways to supply the personnel expense figures required in Section III, Item (5.)

**These figures should be reported in Section IV, in boxes ___, ___, and ___ respectively.

Two principal differences occur here:

(1) We request data separately for 'part-time' and 'jobbed-in' (per-service) personnel.

(2) We have more detailed and slightly different breakouts for 'administrative' personnel.

To the extent possible from your records, please give as much detail above as you can, since this is important information for comparison with other arts organizations.

INCOME - OPERATING FUND

1. EARNED INCOME

Performances

	Ticket Sales	Third Party Payments
At Home/In Residence	$ 101 + 102	$
On Tour	$ 103	$ 109
Impresario/Booked-in (Net)	$ 123	

Total Performance Income (Add boxes ____ through ____.) $

Electronic Media

from 130?

	Direct Fees	Royalties, Residuals Subsidiary Rights
Television/Radio	$	$
Audio/Recordings	$	$ 126
Films	$	$
Subsequent Stage Productions		$

Sale/Rental of Media Products $

Total Electronic Media Income (Add boxes ____ through ____.) $

Education

	Tuition Fees	Third Party Payments
Formal Schools/Training Programs	$ 116	$ 117 thru 121
Workshop/Master Classes/Artists-in-School, etc. At Home	$ 110	$ 111 thru
On Tour	$ 110	$ 115

Total Education Income (Add boxes ____ through ____.) $ 122

Other Artistic Activities (from activities specified in Section II, Item 27.) $

Ancillary Activities

Rental or Sublease of Space, Sets and Costumes:

129 Gross: $ Expenses: $ Net: $

Programs, Playbills, Advertising:

128, 127 Gross: $ Expenses: $ Net: $

Food, Parking, Concessions:

127 Gross: $ Expenses: $ Net: $

Other Ancillary Income: (Specify) $

Total Ancillary Income (Add boxes __, __, __, and __.) $

Investments

Dividends and Interest $ 124

Net Realized Gains/(Losses) $

Proceeds From Sales of Assets Not Capitalized $

Other Investment Income (Specify:) $

from 125?

Total Investment Income (Add boxes __ through __.) $

Other Earned Income (Specify:) $ 130 (less any portion else where specified)

TOTAL EARNED INCOME (Add boxes __, __, __, __, __, __, and __.) $ 131

GENERAL NOTE: With TCG items 130, 204 and 332 ("Other" Categories of income and expenses), please exercise care in how these figures are allocated so that double counting does not occur and resulting totals balance and match correctly.

(2.) SUPPORT INCOME

Private Grants and Contributions

Individual Contributions	$ 317
Membership (if considered support)	$ 316
Business and Corporate Foundation Grants	$ 314
Private Foundations	$ 315
United Arts Campaigns	$ 324
Fund Raising Events, Guilds, (Women's) Auxiliaries	
Gross: $ Expenses: $ Net:	$ 319
Other Private Grants and Contributions (Specify:) Specify $ on line 331	$ 332+331 *
Total Private Grants and Contributions (Add boxes ___ through ___.)	$
Parent Organization Appropriation or Allotment	$ (from 332?)
Government Grants and Contributions	$ 305+309 +313
TOTAL SUPPORT INCOME (Add boxes ___, ___, and ___.)	$ 333
TOTAL OPERATING INCOME (Add boxes ___ and ___.)	$ 334

(3.) INCOME - OTHER FUNDS

Endowment Fund	$
Plant Fund (Land, Building, and Equipment)	$
Other Funds (Specify:)	$
Total Income - Other Funds (Add boxes ___, ___, and ___.)	$
TOTAL ORGANIZATIONAL INCOME (Add boxes ___ and ___.)	$

(4.) INCOME BY SOURCE

Private Sources

Business/Corporate Foundations	$ 107+114 +120+314
Private Foundations	$ 108+115 +121+315
Private Colleges and Universities	$ (from 307 332?)
Other (Specify:)	$ (from 332+
	$ 130?)

? 110, 116

Public Sources

NEA Program Grant	$ 301
NEA Challenge Grant (only portion received during the fiscal year)	$ 302
CETA (payments you receive to pay any CETA employees)	$ 307 + 312
Other Federal (IMS, NSF, NEH, etc.)	$ 303 + 304
State Government Sources (Include State Arts Agencies.)	$ 306 + 308
Public Colleges or Universities	$ 308
Local and Regional Government Sources	$ 310+311
Local School Boards	$

from 104, 111, 117

from 105, 112, 118

from 106, 113, 119

from 130+ 332?

110, 116?

---

* Item 331 is added here primarily so that 'total income' figures balance out. Also note that we would like to know the amount of TCG line 331. Detail on this figure is requested in Section IV of our questionnaire.

GENERAL NOTE: Our item ④ INCOME BY SOURCE is a reallocation of all income figures reported above, without regard to whether they are 'earned' or 'support'. We have tried to suggest all of the possible TCG items which may contain data for a specific category in this item.

EXPENSES *
(Include all funds.)

5. ALLOCATION BY FUNCTION

	A Total	B Program Services	C Fund Raising	D Management and General
Personnel				
All Personnel	$ 204	$	$	$
Occupancy				
Rent/Facility Lease	$	$	$	$
Utilities	$	$	$	$
Maintenance	$	$	$	$
Mortgage	$	$	$	$
Other Occupancy	$	$	$	$
Other				
Professional Fees	$	$	$	$
Equipment	$	$	$	$
Supplies	$	$	$	$
Printing and Postage	$	$	$	$
Telephone	$	$	$	$
Travel	$	$	$	$
Interest	$	$	$	$
Other (Specify:)				
Royalties	$ 205	$	$	$
	$	$	$	$
	$	$	$	$
	$	$	$	$
	$	$	$	$
TOTAL (Before Depreciation)	$	$	$	$
Depreciation	$	$	$	$
TOTAL EXPENSES	$ 207	$	$	$

206

6. ALLOCATION OF PROGRAM SERVICE EXPENSES

	Performance/ Production	Education	Other Program Services
Personnel	$	$	$
Non-Personnel (Specify:)		$	$
	$		
	$		
	$		
	$		
	$		
All Other Combined	$		

* NOTE: Use Part III of your 1979 IRS Form 990 to complete this page.

(7.) FUND BALANCES AND ASSETS

Please complete the following chart on fund balances and assets as defined below. If your organization did not follow fund accounting, complete only column (A). Otherwise, complete Columns (A) through (E) from your year end fiscal statements for the fiscal year reported in this questionnaire. Fund activity should be reflected in your "Statement of Changes in Entity Capital" or "Statement of Changes in Fund Balances." Assets are found on the Balance Sheet for the fiscal year reported and for the previous fiscal year.

Funds: See Item (3) of this Section, INCOME - OTHER FUNDS, for definitions of the funds requested.

Income: Transfer the figures from Item (3), boxes ____ through ____ as appropriate, entering the total from box ____ into box ____.

Expenses: Transfer the total figure from box ____ into box ____ and allocate that amount to the appropriate funds. Items (5) and (6) above are intended to reflect expenses by functional activity without regard to the fund from which they were financed. Item (8) below is intended to reflect the use of resources from various funds in order to more fully complete the picture of your organization's fiscal activity for that year.

Surplus/(Deficit): This is the difference between Total Income and Total Expenses. (Subtract box ____ from box ____.) If the difference is a negative figure (i.e., a deficit), enclose it in parentheses.

Fund Balances (Beginning of Year): For those organizations which do not follow fund accounting, this is equivalent to the "accumulated surplus or deficit at the beginning of the fiscal year" figure in your financial statements. Other terms used are "Net Worth" or "Entity Capital." "Beginning of Year" figures are the same as those for the previous fiscal year's (End of Year) figures.

Capital Additions and Excess from Current Operations (Transfers or Other Changes in Fund Balances): Two spaces are provided. If included in your financial statement, please report transfers of the excess from current operations or capital additions to current operations or other amounts such as adjustments of prior year's activities and unrealized gains/(losses) on investments carried at market value. Transfers between funds should be reported under the appropriate funds, enclosing the "transfers out" (reduction amounts) in parentheses. Note that such transfers between funds cancel each other out (i.e., have a net effect of zero) in the total figure in Column (A).

Fund Balances (End of Year): This is the sum/(difference) of the Surplus/(Deficit), Fund Balances (Beginning of Year), and Transfers Between funds (or Other Changes) in each column.

Total Assets: If your organization's financial records and reports are on a cash (not accrual) basis, this does not apply to you. Skip to Item (8).

	(A) Total	(B) Operating Fund (Current Unrestricted and Restricted funds)	(C) Plant Fund	(D) Endowment Fund	(E) All Other Funds
Income	$	$ 334	$	$	$
Expenses	$	$ 207	$	$	$
Surplus/(Deficit)	$	$ 335	$	$	$
Fund Balances (Beginning of Year)	$	$ 401	$	$	$
Excess from Current Operations and Capital Additions (Transfers or other changes in Fund Balances	$	$ 402	$	$	$
Transfers Between Funds (or other changes in fund balances)	$	$ 402	$	$	$
Fund Balances (End of Year)	$	$ 403	$	$ 404, 405, 406, 407	$
Total Assets (Beginning of Year)	$	$	$	$	$
Total Assets (End of Year)	$	$	$	$	$

If you have an audited financial statement for the Fiscal Year reported, and if your organization has other funds in addition to the operating fund, this kind of information is usually contained in the "Statement of Changes in Fund Balances" and/or the "Statement of Revenue, Support and Expenses."

SECTION IV
(OPTIONAL)
VALUATION OF IN-KIND/VOLUNTEER SERVICES, FACILITIES, SPACE, AND MATERIALS

In-kind and donated services and items or funds expended on behalf of an organization by a parent organization constitute a significant portion of arts and cultural organizations' total base of support. The omission of information on these items from financial and operational statements under-values the total effort required to provide services and products to the public. This is especially true for organizations supported by a university or a municipality which provides physical facilities, utilities, regular custodial or professional services, etc. This section represents an effort to account for and value such services and contributions. Some organizations may include some of the items requested below on their financial statements.

If possible, please complete the following section on in-kind and volunteer services and contributed facilities, space, and materials. To be included on an audited financial statement, in-kind and donated services must meet ALL of the following conditions:

- They must be an essential part of the organization's efforts, and if not donated, would be performed by paid staff, or would be purchased or paid for.
- There is clearly an objective basis on which to value them.
- The amounts involved must be such that their omission would materially distort the organization's financial statements.

Therefore, if your financial statements do not include in-kind services and contributed items, please use the above criteria to determine what should be included in the following items.

1. Please complete the following chart on the total number of volunteer staff and the total time they contributed in hours for that fiscal year. Include CETA personnel who were paid directly by another organization. See the instructions in Section II, PERSONNEL, for definitions of the functional areas listed below.

	Number of Volunteer Staff	Total Number of Hours Contributed By Volunteers
Program Services (e.g., performers, teachers)	27 total-administrative	
Fund Raising		
Management and General	27 administrative	
Ancillary (concession sales, etc.)		
Total	27 total	

2. At what hourly rate(s) would you value the time of your volunteer staff?

Type of Volunteer	Rate
	$
	$
	$
	$

3. Please complete the following chart on the estimated value of in-kind contributions for the fiscal year reported. If possible, allocate the values for each type of contribution according to the appropriate functional category.

	Total	Program Services	Fund Raising	Management and General	Ancillary
Services of Volunteers	$	$	$	$	$
Donated Facilities and Space, Rental Allowances, Utilities, Maintenance Services, etc.	$	$	$	$	$
Donated Materials	$	$	$	$	$

331 and/or 408 *

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* The TCG Questionnaire reflects these in-kind services on the income side. The chart above reflects how they would be allocated into expense categories.

TCG SURVEY 1980

NEW DEFINITIONS — FOR LINE ITEMS SEE 79 INSTRUMENT pp 4 and 5

DEADLINE ____________________

GENERAL INSTRUCTIONS

1. Complete the questionnaire with data from your most recently completed fiscal year. An audit for the same period must accompany this completed form. If your theatre operates in conjunction with an arts institution, museum or school, and you do not have a separate audit, please send us your theatre's internal financial statement.

2. Be certain to read the SURVEY instructions while answering the questionnaire.

3. Please round off all figures to the nearest dollar, except for ticket prices.

4. Use commas to separate hundreds from thousands, and do not change any line items or the format of this questionnaire.

5. Please type the completed questionnaire and return to TCG, along with your audit, by the above deadline. Be sure to make a copy for your files. Mail the questionnaire and audit to: David Visser, Theatre Communications Group, 355 Lexington Avenue, New York, NY 10017.

Income & Expense: Same as 1979 definitions slightly clearer

SURVEY INSTRUCTIONS

SCHEDULE A: Income Detail

Instructions for SCHEDULE A are on page 1 with the form itself.

SCHEDULE B: Income and Expenses

The TCG SURVEY is a study of operating income and expenses which includes all funds, whether restricted or unrestricted, that are considered part of the current activity of the theatre institution. Funds not to be included are plant, building, endowment, etc. There is a special section on the questionnaire (lines 404-407) to list such non-operating funds and their amounts. If you have a question on whether to include a certain fund, please call David Visser or Nancy Kassak at TCG in advance of completing this section of the questionnaire.

Please note that the line "Donated Services/Materials/Facilities" under unearned income is for in-kind contributions. The amount placed on this line should be offset by an equal amount in expenses. You should only include in-kind income and expenses when they are included in your audited statement. If major in-kind contributions were not included in your audit, such as facilities donated by a university, footnote the source and estimated amount on line 408.

SCHEDULE C: Audience and Production Data

I - IV PERFORMANCE SPACE: Enter the names of all your performing spaces and the number of seats for each.

COLUMN A: Be certain that the total number of productions is equivalent to the number of plays produced, except in the case of a bill of one-acts which should be counted as one production. If one production was repeated in another series, place that number under COLUMN B the second time you list it.

COLUMN B: Use only when a production was remounted from a previous season, goes out on tour following resident performances, or when the production was already counted on another line in COLUMN A.

COLUMN C: Enter the total number of performances for each line.

COLUMN D: Enter the total attendance for each line.

COLUMN E: Calculate the seating capacity times the number of performances for each series. Be sure to take into account any change in seating capacity for a specific production, as well as cases where more than one performing space was used for a given series.

COLUMN F: Compute the percent of available seats for which tickets were sold for each series.

COLUMN G: Enter the number of subscribers holding season tickets to each series, where applicable. Do not count the same subscribers twice on any line even if the subscribers were offered additional series as part of, or benefits from, another series.

COLUMN H: Compute the percent of available seats for which subscribers held tickets for each series, where applicable.

COLUMN I: Enter the performing space for each line using the numerals I, II, III and/or IV from the PERFORMING SPACE list on Schedule B. If more than one performing space was used for one series, indicate all applicable performing spaces on that line.

1 - 2 MAIN SERIES #1 and #2: If your theatre has only one mainstage subscription series, complete only line 1, regardless of whether performances took place in more than one performing space. Use line 2 if you have another subscription series or second mainstage series that is not offered as part of the first mainstage series.

3 SPECIAL MAIN PROD: Use only if you produced any special productions on the mainstage that were not part of your mainstage subscription series.

4 SECOND SERIES: Use for fully-mounted play series that is not considered a mainstage series.

5 CHILDREN'S SERIES: Include productions for young people on this line. If your theatre solely produces plays for children, then place the Children's Series on lines 1 or 2, as your mainstage activity.

6 - 7 OTHER: Use these two lines for events that cannot be placed on any of the designated lines, and be sure to specify the names of the programs.

8 STAGED READINGS: Enter only readings that were not fully mounted.

9 BOOKED-IN EVENTS: Include those theatre, dance, film, music or other events that your theatre sponsored but did not produce.

11 Enter productions mounted for your mainstage that also went on tour.

12 Enter non-mainstage productions first performed in your resident facility that subsequently went on tour.

13 Enter productions specifically mounted to tour. If any of these were later performed in your resident facility enter here, using Column A, and on line 6 or 7 above, using Column B.

16-18 Complete these lines if you entered data on lines 11-14. The total number of performances for lines 16-18 should agree with the total number of performances on line 14 of the ON TOUR grid. Use zip code abbreviations for touring activity locations.

19-21 Supply requested information.

22 **Calculate** potential box office income by adding total actual subscription income to the face value of remaining sold and unsold single tickets for the season.

23 Be sure to count performances in different locations that took place during the same week as one week. (Total weeks cannot exceed 52.)

24-27 Complete the NUMBER OF EMPLOYEES grid. Season employees are those employed full-time and paid for the entire season or year-round. Part-time and jobbed-in employees are all other paid personnel.

28 Indicate the sum of all work weeks all actors were employed at your theatre. For example, if 12 actors were each employed 10 weeks and 10 other actors were each employed 8 weeks, the total employment weeks would be 200.

29 Provide the total amount of actors' salaries and fees paid for all productions and programs. Be sure to include fringe benefits. Exclude stage managers' salaries.

30 Indicate only those unions with which your theatre had a formal agreement. (Note: All member theatres of the League of Resident Theatres function under both LORT and SSD&C contracts.) If your theatre operated under an agreement with a union but did not hire any union members this year, still indicate the appropriate union; if your theatre hired union personnel but did not have a contract, do not list the union.

EARNED INCOME

101 SUBSCRIPTIONS: Enter income from all season-ticket sales.

102 SINGLE-TICKETS: Enter income from all other ticket sales for theatre-produced productions. (Touring fees and booked-in events income, however, should be entered on lines 103-109 and 123.)

103-109 TOURING: Enter income from ticket sales, fees or "purchases of services" by third-party funding sources according to the original sources.

110-122 EDUCATIONAL PROGRAMS: This item is broken into two categories with sub-categories or sources under each. "Schools/Community Services" is for artists-in-the-schools and other educational programs designed to serve schools and community institutions. "Training Programs" is for theatre-operated schools, courses and training. Income from fees and tuition paid directly to your theatre should be entered on lines 110 and/or 116, and "purchases of services" by third-party funding organizations should be entered on the appropriate lines, 111-115 under "Schools" and 117-121 under "Training."

123 BOOKED-IN EVENTS: Include all income from theatre, dance, film, music or other projects which your theatre sponsored but did not produce. Do not include rental of theatre space on this line (see line 129). Indicate if a "Net" figure.

124 INTEREST AND DIVIDENDS: Enter investment income applied to your operating fund that was earned from funds not functioning as an endowment fund (see line 125).

125 ENDOWMENT INCOME: Enter investment income from endowments (donor restricted) or quasi-endowments (board designated) that were established specifically to provide income, where principal is maintained but interest is available for operations.

126 ROYALTIES: Include all royalties and subsidiary rights paid to your theatre from subsequent stage productions, films, television, recordings, etc., of works originated by your theatre. Be sure to indicate the number of properties and the number of sources in the spaces provided. Examples of sources are theatres, TV/film producers, recording companies, etc.

127 CONCESSIONS: Include income from lobby bar and/or sale of all merchandise including refreshments, posters, souvenir programs, tee-shirts, etc. Indicate if a "Net" figure.

128 ADVERTISING: Enter income from program and other publication ads. Indicate if a "Net" figure.

129 RENTALS: Enter income from rental and sale of sets, costumes, lights, theatre space, etc.

130 OTHER: Include all other earned income. Specify source(s).

EXPENSES

201-204 SALARIES/FEES/FRINGE BENEFITS: Include all salaries and fringe benefits using the following categories: ADMINISTRATION - managing director, business manager, audience development and PR director, house manager, etc.;

EXPENSES (cont'd)

ARTISTIC - artistic director, production manager, literary manager, casting director, actors, stage managers, directors, designers, etc.; PRODUCTION/TECHNICAL - technical director, scene and costume shop supervisors, prop master, electricians, carpenters, sound engineer, etc.

205 ROYALTIES: Include those royalties paid to playwrights, composers, lyricists, translators, adapters, etc. Be sure to enter the number of properties and scores on which royalties were paid in the space provided.

206 OTHER EXPENSES: Include all other expenses (administration, production, etc.). Major capital expenses should not be reflected; however, minor capital investments paid out of operating funds may be included on this line if that is how they were accounted for in your audit. Be sure to include fund-raising expenses, excluding salaries, on this line. Do not subtract fund-raising expenses from unearned income even if your audit does so.

UNEARNED INCOME

301-305 FEDERAL GOVERNMENT: Include all grants from the federal government. Line 301 is for all National Endowment for the Arts (NEA) program grants, line 302 for NEA challenge grants and line 303 for National Endowment for the Humanities (NEH) grants. Do not include CETA funds under this category. Also, "purchases of services" grants should not be included here, but entered under the appropriate earned income programs on lines 103-122.

306-309 STATE GOVERNMENT: Include all grants from your state arts agency on line 306. Enter CETA monies that were dispensed to your theatre by a state agency on line 307 if the monies were administered by your theatre (see lines 312, 327, 328 and 408). All other state grants enter on line 308.

310-313 CITY/COUNTY GOVERNMENT: Include grants and allocations on the appropriate city or county lines. Enter CETA monies dispensed to your theatre by a city or county agency on line 312 if administered by your theatre (see lines 307, 327, 328 and 408).

314 CORPORATIONS: Refer to Schedule A, page 1, and enter total amount on this line. Be sure to enter the total number of corporate sources in the space provided.

315 FOUNDATIONS: Refer to Schedule A, page 1, and enter total amount on this line. Be sure to enter the total number of foundation sources in the space provided.

316-318 INDIVIDUALS: Enter those donations given through a membership or associate program where the individual receives certain benefits or services on line 316. Corporate members should be included on line 314, "Corporations not on lines 316-318. Enter contributions where no specified benefits or services are provided to the individuals on line 317. Be sure to enter the number of members and donors in the space provided.

319 FUND-RAISING EVENTS/GUILDS: Include income from galas, benefits, auctions, volunteer organizations such as guilds, etc.

320-324 UNITED ARTS FUND: Enter the amount of income originated from each of the listed sources (estimate if necessary).

325-331 DONATED SERVICES/MATERIALS/FACILITIES: Include all in-kind contributions of services, goods and facilities under the listed sources if they were included in your audited statement. Note that the total amount should be offset in expenses. CETA-funded salaries included as donated services in your audit, but paid directly to the personnel by a government agency, should be entered on lines 327 or 328. Do not use these lines for non-CETA funds. If your theatre operated in conjunction with a university or museum, enter the in-kind contribution under "sheltering organizations."

332 OTHER: Include all other unearned income. Specify source(s).

401 OPERATING FUND BALANCE AT BEGINNING OF YEAR: This figure should be the same as the end-of-year balance for operating funds in your audit from the previous year.

402 OPERATING FUND BALANCE ADDITIONS (DEDUCTIONS): Include interfund transfers to or from the operating fund.

404-407 OTHER FUND BALANCES END OF YEAR: List the names and amounts of all non-operating funds such as endowment and plant funds, but be sure not to include any capital assets (cost of your building, land and/or equipment). Enter the amount of the fund under the appropriate heading, "Board Designated or "Donor Restricted." Be certain not to duplicate fund balances entered here and on line 403.

408 IN-KIND: If your theatre has not yet adopted the suggested AICPA guidelines for including donated services, materials and facilities as cash in your audited statement, please indicate those significant in-kind contributions not reflected in your audit including CETA funds if they were not part ofthe audit. List source(s) and amount(s). These amounts should not appear in any of the previous line items on this Schedule.

409 FOOTNOTES: Write here any information that will help clarify any differences from the audited statement and indicate line # for reference. Attach a separate sheet if necessary.

TCG SURVEY 1980

SHORT FORM

FOR OFFICE USE ONLY

☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
1	2	3	4	5	6	7	8		

______________________________ DEADLINE: ____________
Name of Theatre

SCHEDULE A: FINANCIAL DATA

INSTRUCTIONS

1. Provide financial data for the most recently completed audited fiscal year in Schedule A below; do not use budget projections. If you do not have an audit by the above deadline, please refer to your internal financial statements, but be sure to use actual rather than estimated figures.

2. Round off to the nearest dollar amount.

3. Be sure to include income from "purchases of services" by government agencies, corporations and foundations for touring and educational programs under earned income.

SCHEDULE A: FINANCIAL DATA

FISCAL YEAR: ____________ to ____________
mo day yr   mo day yr

1. TOTAL EARNED INCOME (includes ticket sales, touring fees, educational programs, interest, royalties, concessions, etc.)	$__________
2. TOTAL EXPENSES	$__________
3. EARNINGS SURPLUS (GAP) (line 1 minus 2)	$__________
4. TOTAL UNEARNED INCOME (includes grants and contributions, fundraising events, donated services/materials/facilities, etc.)	$__________
5. TOTAL INCOME (sum of lines 1 and 4)	$__________
6. INCOME SURPLUS (DEFICIT) (line 5 minus 2)	$__________

SCHEDULE B: AUDIENCE AND PRODUCTION DATA

PERFORMING SPACE	# SEATS
I	
II	
III	
IV	

	A	B	C	D	E	F	G	H	I
IN RESIDENCE:	# of Prod	# of Repeat Prod	# of Perf	Total Attend	# of Avail Seats	Pd % Cap	# of Sub	Sub % Cap	Perf Space
1 Main Series #1									
2 Main Series #2									
3 Special Main Prod									
4 Second Series									
5 Children's Series									
6 Other ( )									
7 Other ( )									
8 Staged Readings									
9 Booked-in Events									
10 TOTAL IN RESIDENCE (Sum of 1-9)									
ON TOUR:									
11 Mainstage									
12 Other Resident Prod									
13 Prod Mounted to Tour									
14 TOTAL ON TOUR (Sum of 11, 12, 13)									
15 GRAND TOTAL (Sum of 10 and 14)									

16 Tours within the state: # performances ______
# communities ______

17 Out-of-state tours: # performances ______
# communities ______
names of states ______

SCHEDULE B (cont'd): AUDIENCE AND
PRODUCTION ACTIVITY

18 International tours: # performances ________
# communities ________
names of countries ________________________________

19 Mainstage single-ticket price range without discounts: $____________ - $____________

20 Mainstage subscription ticket price range: $____________ - $____________

21 Mainstage subscription discount range: ____________% - ____________%

22 Season's potential gross from subscriptions and single-ticket sales for all resident performances excluding booked-in events: $________________

23 Total number of weeks this year one or more public performances were presented: ______ wee

EMPLOYEES:

Employee Type	# Administrative	# Non-acting Artistic	# Actors	# Production/ Technical	# Total
24 Season					
25 Part-time/Jobbed-in					
26 Total Paid Employees					
27 Volunteers					

28 Total actor employment weeks: __________ weeks

29 Total actors' salaries/fees/fringe benefits: $ ______________

30 Unions which had jurisdiction over or had working agreements with your theatre during this year:
Equity ________ (type) ________ (category) ATPAM ________ AFM ________
USA ____________ SSD&C ________ IATSE ________ Other (specify) ________________

Do you permit TCG to release this data to the NEA for research purposes? yes ___ no ___

________________________________ ________________
Signature of Managing Director Date

________________________________ ________________
Name of person completing this questionnaire (please print) Title

Please return completed questionnaire by Monday, September 15th to David Visser, TCG, 355 Lexington Avenue, New York, NY 10017

SCHEDULE C: INCOME AND EXPENSES

EARNED INCOME

101 Subscriptions		$
102 Single-Tickets		
Touring:		
103 Ticket Sales/Fees	$	
104 Federal		
105 State		
106 City/County		
107 Corporations		
108 Foundations		
109 Total Touring (sum of lines 103-108)		$
Educational Programs:		
Schools/Community Services		
110 Fees	$	
111 Federal		
112 State		
113 City/County		
114 Corporations		
115 Foundations		
Training Programs		
116 Tuition/Fees	$	
117 Federal		
118 State		
119 City/County		
120 Corporations		
121 Foundations		
122 Total Educational Programs (sum of lines 110-121)		$
123 Booked-In Events		
124 Interest and Dividends		
125 Endowment Income		
126 Royalties (# Properties) (# Sources)		
127 Concessions		
128 Advertising		
129 Rentals		
130 Other (specify)		
131 TOTAL EARNED INCOME (sum of lines 101,102,109,122-130)		

EXPENSES

Salaries/Fees/Fringe Benefits:		
201 Administrative	$	
202 Artistic		
203 Production/Technical		
204 Total Salaries/Fees/Fringe Benefits (sum of lines 201-203)		$
205 Royalties (# Properties)		
206 All Other Expenses		
207 TOTAL EXPENSES (sum of lines 204-206)		
208 EARNINGS SURPLUS (GAP) (line 131 minus 207)		

SCHEDULE C (cont'd): INCOME AND EXPENSES

☐☐☐☐☐☐☐☐☐☐

UNEARNED INCOME

	Federal Government:		
301	NEA Programs	$	
302	NEA Challenge		
303	NEH		
304	Other		
305	Total Federal Government (sum of lines 301-304)		$
	State Government:		
306	State Arts Agencies	$	
307	CETA		
308	Other		
309	Total State Government (sum of lines 306-308)		$
	City/County Government:		
310	City	$	
311	County		
312	CETA		
313	Total City/County Government (sum of lines 310-312)		$
314	Corporations (# Sources)		
315	Foundations (# Sources)		
	Individuals:		
316	Members (# Members)	$	
317	Donors (# Donors)		
318	Total Individuals (sum of lines 316-317)		$
319	Fundraising Events/Guilds		
	United Arts Fund:		
320	Individuals	$	
321	City/County		
322	Corporations		
323	Foundations		
324	Total United Arts Fund (sum of lines 320-323)		$
	Donated Services/Materials/Facilities:		
325	Individuals	$	
326	Corporations		
327	State CETA		
328	City/County CETA		
329	Sheltering Organizations		
330	Other		
331	Total Donated Services/Materials/Facilities (sum of lines 325-330)		$
332	Other (specify)		
333	TOTAL UNEARNED INCOME (sum of lines 305,309,313-315,318,319,324,331,332)		
334	TOTAL INCOME (sum of lines 131 and 333)		
335	INCOME SURPLUS (DEFICIT) (line 334 minus 207)		

401	Operating Fund Balance Beginning of Year	$
402	Operating Fund Additions (Deductions)	
403	Operating Fund Balance End of Year (sum of lines 335,401,402)	

	Other Fund Balances End of Year	Board Designated	Donor Restricted
404		$	$
405			
406			
407			

408 In-Kind:

409 Footnotes:

APPENDIX H

PROBLEMS OF DATA COLLECTION: SOME FINDINGS FROM WORK ON THE "SEVENTIES DECADE STUDY"

by

Mary G. Peters

PROBLEMS OF DATA COLLECTION: SOME FINDINGS FROM WORK ON THE "SEVENTIES DECADE STUDY"

by

Mary G. Peters

Under contract NEA PC 80-29 "Study of the Growth in Nonprofit Arts and Cultural Organizations in the Decade of the 1970's", one of our tasks has been to build a small data base of arts organizations in each of five disciplines for a ten year time period, so that we can measure how much the organizations have changed over the ten years. We are then extrapolating the findings from the samples to make an estimate of the growth of the entire universe of organizations in each discipline. This essay discusses two problems we have encountered in using and/or building these small data bases for separate disciplines. These problems result from fallacies in the data collection methodology that could and should be avoided in future data collections from arts organizations.

To build our data bases we used data on individual organizations available from various sources:

Discipline	Sources
Symphony	American Symphony Orchestra League annual survey (1970-1979)
Theatre	Ford Foundation Study (1970-1974)
	Theatre Communications Group annual survey (1974-1980)
Opera	Ford Foundation Study (1970-1974) Opera America annual survey (1974-1979)
Dance	Ford Foundation Study (1970-1974) Audited Financial Statements (1974 or 1975-1979)
Museums	Audited Financial Statements or Annual Reports (1970-1980)

Because we were faced with integrating data for single organizations from two different sources, we found two problem areas that created difficulties in matching up the data:

1) Variations in or lack of definition of data items (especially in relation to what was to be included)
2) Variations in the definition of the organizational entity represented in the data

The result, in the case of the Seventies Decade Study, was that the way certain items were reported for a particular organization might vary from one data source to another. This variance meant that identifying the part of the difference over the time span that was due to a true economic change versus the part that was due to a change in definition was of crucial importance. This identification task was laborious, but not impossible. An additional benefit of this process was that it revealed some important potential problem areas that, if not avoided, could render data collected in the future misleading or meaningless. The only discipline in which we did not have to match data from disparate sources (either two data bases or differently prepared financial statements) was symphony. Although the problems described below may also exist with the symphonies, they do not show up within the data base.

Definition of Data Items

Lack of item definition or specific inclusion or exclusion of items significantly altered some data items. Where particular items have been defined, even if that definition differs from one data source to another, the differences in definition can be accounted for and the data adjusted to make them equivalent from one year to the next. For example, a major problem was in the placement of grants (especially government grants). In the Ford Foundation study there were two places a respondent could include a grant from government, either under "grants for services required" which was part of performance income under earned income, or under support income from government sources. Opera America and TCG in their questionnaires had no instructions. They just listed various data items. Since we had individual organization data from both sources for operas and theatres, we made in-depth comparisons so that we could account for reporting differences. Out of 18 operas that we tried to match up, using 1974 data from both data sources, 9 reported government grants in different places. One included a government grant in Ford and excluded it in Opera America, one included the grant in Opera America and excluded it from Ford. The other seven put their grants in a different place on the two questionnaires. This same problem occurred in the 18 theatres we tried to match. The TCG questionnaire in 1974 also lacked definitions about the placement of government monies and 6 were inconsistent from one questionnaire to the other.

Another problem area was "corpus earnings" or Endowment Income. In Ford this was defined as " ... income earned from endowment corpus funds, capital funds, or special funds that was used for operating income...". It was placed after public and private support but before the total for unearned (i.e. support) income. This varied from the current accounting convention (as of the early 1970's) in which, if it was included at all in the "operating income", it was usually considered earned income.

In no other questionnaire were corpus earnings segregated from other investment earnings, thus destroying any comparability in earned and support income totals between questionnaires.

The source of contributions was another problematic area. In both opera and theatre the contributions from individuals, foundations and businesses were hopelessly mixed up. The total of the three items, including united arts funds contributions, matched in a majority of the cases. Lack of proper definition is probably the root of the problem. Without defining small family foundations and trusts as either "individual contributions" or "Foundation contributions", the respondent is forced to make that choice and can arbitrarily chose one or the other. Furthermore, that choice may vary from year to year. It is the variance in what is included that destroys the meaning of the data. United Arts Fund giving presents a similar morass. Two theatres listed a UAF gift in TCG as a business gift in Ford because a business had given a contribution that was funneled through a UAF. Out of 10 theatres that reported the same figures for private contributions, only 2 reported the underlying data items in the same way on both questionnaires.

For dance and museums, where we worked from audited financial statements, we usually lacked any detail on the source of private contributions. Major grants from foundations or businesses would infrequently appear, but more often they would be lumped in with individual giving. Where we have data from IRS form 990's we found that the private giving is also lumped together. However, grants from governmental sources were usually segregated by the auditors. The normal accounting convention has been to report all governemnt funds as support income, even for "grants with services required". The main problem that we encountered with financial statements was that sometimes there would be no breakout between private and public (government) support. A single figure would be reported for all grants and contributions.

The conclusion that we draw from this experience is that data items must be well defined, and what is to be included or excluded must be stated. Other organizations that have been collecting financial information have obviously also come to this conclusion. TCC and Opera America over the years since 1974 have made their questionnaires more detailed and have more carefully defined data items. The IRS also has changed its form mainly to include more detailed definitions.

Definition of the Organization

As we compared data of individual organizations, especially theatres and dance companies, we found another definitional problem: which part of the organization in question are we measuring? Of the 18 theatres we compared we found nine that had major differences that we should investigate. Of those nine, three theatres' differences could be accounted for because they had reported their conservatory/school financial figures in Ford and had excluded these in the TCG survey. On neither Ford's form nor TCG's form was it clear that one was either supposed to include or exclude affiliated activities, such as the school. Ford did have the instruction that the financial figures reported should match the audited figures, and, in most cases, a school of the performing arts organization is included in the audited figures. It is interesting to note that by 1977 TCG had restructured the questionnaire and was asking for audited financial statements to verify reported figures. We do not have individual data for 1977 but for the one later year for which we do have data (1979), it is clear that those three theatres have included their school activities.

If one looks at totals for the organizations for each of the years for which we have data for individual organizations (the Ford years 1970 through 1974, and the TCG years 1974, 1975, 1976 and 1979), we see steady growth throughout Ford, a leveling off or decrease for TCG '74, '75, and '76, then a big jump from 1976 to 1979. If one looks at the "organization" without its school figures for Ford years and TCG 1979, the picture reflects a more even growth over the decade.

In dance, the problem was even more obvious. Because we had financial statements, we could clearly see whether the dance or ballet company had reported their school in Ford. Our rule of thumb became "as reported in Ford, so we will do in 70's Decade Study". This school problem arose in seven out of 15 modern dance and ballet companies. Only one, Martha Graham, presented any problem. We had only the company's figures and not the school's figures for 1975. However, because of the reporting of beginning and ending fund balances for 1974 and 1976, we could interpolate how the school had done (its deficit) and then estimate its tuition receipts and expenses.

The inclusion/exclusion of the school problem is symptomatic of a larger problem: what part(s) of the organization should one look at? Nonprofit organizations (and especially larger arts and cultural organizations) usually do not account for and report their finances in a single fund. Their financial activity is split into funds according to restriction or use. This problem exists to a greater extent in museums, but also appears in the larger performing arts. Most data collections in the past have requested information from the "operating fund" or from "all funds used for current operations". The latter would include restricted funds for current use, whereas the former definition would most likely exclude these funds.

However, many organizations have "endowment funds" and/or a "plant" or "building fund", an "accessions fund". If one sees only the "operating fund", one might miss grants from NEA and others for purchase of arts objects, for creation of a special ballet program, for construction and renovation of facilities. One frequently does not see maintenance and utility costs, nor the full measure of what an organization can raise in contributions. It is more common to see all expenses contained in the "operating fund". However, contributions and grants usually will be understated if only the "operating fund" is seen.

In creating a museum data base, we have data on five examples (out of 25 so far), where the organization has reported a significant deficit in its "operating fund" for most or all of the ten years. However, when the other funds are included and the picture is of the entire organization, the income side dramatically changes, and a surplus is reported. It is true that the board's discretionary use of that other income may be very limited, and that the picture is not as rosy as may appear on the surface. However, it is also not the dismal picture reflected by the "operating fund" deficit either. From reading the director's or the president of the board's annual report (which we have for about half of our organizations), it becomes clear that, in many cases, the board had chosen to increase the endowment fund or raise money for a major construction project, rather than raise funds to cover the operating deficit.

Our conclusion from this is that to measure the economic activity of larger arts organizations, one should look at the total organization, i.e. all funds, and also look at the "endowment", "plan" and "funds used for current operations" separately. As a footnote, we suspect that the museum surveys done in the past have significantly undercounted the economic size of the museum industry because they have only asked for operating income (or did not specify this, in which case they will have gotten only the operating income).

One other reconciliation problem we encountered in the theatre area was with university affiliated theatres. The problem of measuring in-kind contributions from parent organizations has been recognized for the last several years by TCG. It is not an easy problem to solve, but is one that can not be ignored in data collection. In our theatre sample we had three university affiliated theatres all of whose data differed significantly between Ford and TCG in 1974. Neither questionnaire had addressed the problem, which left the three respondents to grapple with the problem on their own. All three resolved it in different ways. However, by 1979, TCG had a questionnaire that took the in-kind services into account and consequently, the three are reporting this non-cash economic activity in a similar manner.

This same problem is a significant one in the museum field, but is not insurmountable. The most difficult aspect of it is that such services are not valued in the organization's books. However, in collecting financial statements from university and state/municipal museums, I spoke with several directors or business officers on the phone. They all have some estimate of the value of the services they are currently receiving. However, recreating that data for years past was determined to be too difficult.

Resolution of the Problems for the Seventies Decade Study

For the three performing arts disciplines in which we matched data to the Ford Foundation's data base, the reconcilation was as follows:

Dance: 15 organizations

- 14 organizations were matched.
- 1 company had to have data adjusted for one year to account for reporting differences.

Opera: 29 organizations

- 11 matched for major data elements.
- 9 were fully reconciled.
- 3 had arithmetic errors that we found and corrected.
- 2 had totals correct, but underlying data could not be reconciled.
- 2 had minor differences (under 2%) that could not be reconciled.
- 2 had major differences (about 10%) that could not be reconciled.

Theatre: 18 organizations (none matched exactly)

- 5 were fully reconciled.
- 4 had minor differences (under 2.5%) that could not be reconciled.
- 7 had differences (up to 60%) that we identified and adjusted. (These differences were due to inclusion/exclusion of the conservatory/ school, in-kinds from the university, or an accounting mistake such as recognition of a grant.)
- 2 had major differences (10%) that could not be reconciled.

Conclusions

From this exercise of looking at the same organizations using different data sources, we strong recommend, that future data collection efforts:

(1) have adequate detail for financial data,

(2) clearly define data items, especially what is to be included or excluded,

(3) measure the full organization (all funds) and ask for some fund detail, especially on the income side.

APPENDIX I

ABSTRACTS OF REFERENCED DOCUMENTATION AND REPORTS SUBMITTED SEPARATELY TO THE RESEARCH DIVISION

(1) Project Documentation

(2) Discussion of the Form 990 in Relation to the Economic Data Series (Draft)

(3) The Economic Censuses: A Report On Their Usefulness in Describing the Economic Activity of Arts Organizations

(1)

PROJECT DOCUMENTATION

In an effort to organize our recordkeeping and to carefully document project activities as they were carried out so that the final report could be easily, accurately and thoroughly prepared, Informatics developed and submitted, early in Phase I, a Project Documentation Outline, a copy of which appears on the next page. The only sections of this proposed documentation which were completed prior to the decision to postpone data collection in order to explore other approaches, were Sections 4 and 5: Data Collection Procedures and Computer Processing, respectively.

Section 4 described the flow of information through the data collection process beginning with the receipt of the grant applicant file from NEA through the preparation of status reports. The narrative discussion covered the following topics:

1) File Creation
2) Mailout of Questionnaires to Eligible Applicants
3) Receipt and Control Subsystem
4) Manual Review and Edit
    - o Sorting Procedures
    - o Error Resolution
5) Nonrespondent Follow-up
6) Procedures for Maintaining Confidentiality of Data
7) File Updating
8) Status Reporting

Also included in Section 4 were detailed flowcharts of all procedures and shells for various manual and automated records and reports.

Economic Data Series
For Arts and Cultural Organizations

Project Documentation Outline

SECTION 1 INTRODUCTION
- 1.1 Project Overview
- 1.2 Project Schedule

SECTION 2 PRETEST
- 2.1 Methodology
- 2.2 Results
- 2.3 Recommended Revisions

SECTION 3 FEASIBILITY STUDY
- 3.1 Data Series Requirements
- 3.2 Methodology
- 3.3 Cost Analysis
- 3.4 Recommendations

SECTION 4 DATA COLLECTION
- 4.1 File Creation
- 4.2 Mailout of Questionnaires to Eligible Applicants
- 4.3 Receipt/Control Subsystem
- 4.4 Manual Review and Edit
- 4.5 Nonrespondent Follow-up
- 4.6 Procedures for Maintaining Confidentiality of Data
- 4.7 File Update
- 4.8 Status Reporting

SECTION 5 COMPUTER PROCESSING
- 5.1 Universe Preparation
- 5.2 Automated Receipt/Control
- 5.3 Computer Edits
- 5.4 Error Resolution
- 5.5 Build Data File

SECTION 6 ANALYSIS AND TABULATIONS
- 6.1 Data Analysis Plan
- 6.2 Table Shells
- 6.3 Tabulations
- 6.4 Universe Analysis
- 6.5 Analytical Report

APPENDICES:
- A Data Element Definitions
- B Data Preparation Instructions
- C Collection Instruments
- D Project Control Forms
- E Project Status Reports
- F Tabulations
- G Applicant File Layout/Description
- H Data file Layout/Description
- I Computer Edit Specifications
- J Source Program Listings
- K System JCL

Section 5 described procedures for all automated processing steps including:

1) Universe Preparation
    - Selection of New Applicants
    - Manual Screening of Applicants and Updating New Applicant File
    - Matching the Applicant With The Appropriate Survey Instrument
    - Merging Files and Mailout of Questionnaires
2) Automated Receipt/Control
    - Computer Interface with Receipt/Control Operations
    - Status Reporting
    - Response Rate Reports
3) Computer Editing
    - Specifications
    - Data Preparation
    - Edit Procedures
4) Error Resolution
5) Building the Data File
    - Content
    - Structure

Also included were detailed graphic representations of these automated features and procedures.

These design materials were prepared, based upon the original specifications and methodology set forth in the RFP. Major modifications to specific details will be required to adapt these procedures to the revised data collection methodology and instruments, but the steps in the process and the overall design remain essentially the same. Relevant aspects of this documentation have been included in the narrative of this Final Report in Section 2.3.

(2)

DISCUSSION OF THE IRS FORM 990 IN RELATION TO THE ECONOMIC DATA SERIES

Because there was great interest at NEA in the potential of the IRS Form 990, a draft (May 1981) of a report on this data source was prepared and submitted to the Research Division at their request prior to the conclusion of our assessment of the 990 and, in particular, of our completion of an experiment with direct request to the IRS for 'hard copy' forms. The results of the special hardcopy request are thoroughly documented in Section 2.6.1 of this Final Report.

An outline of the structure of this draft report is presented below:

A. The Form 990 - A Description
    1. The New 990
    2. Organizations Which File
    3. When Organizations File
    4. Completion Requirements
    5. Accounting Methods
    6. Universe Coverage
    7. Form 990 Content
B. Disclosure Regulations
    1. General
    2. Hardcopy Availability
    3. Automated Standard Extract
    4. Automated Special Extract
    5. Statistical Data
C. Special Hardcopy Request (Incomplete)

Appended to the narrative were copies of the 1979 and 1981 forms and all supporting schedules.

The most relevant aspects of the discussion included in the draft report have been incorporated into the narrative of this Final Report in Section 2.6.1, with the exception of the detailed description of the contents of both the 1979 and 1981 (proposed) forms. That discussion is included here in this appendix since it may be of interest to the reader.

7. Form 990 Content

The purpose of the Form 990 is two-fold: to monitor tax exempt organizations to determine compliance with Federal laws and regulations and to provide an informative report that can be made available to the public. Federal laws and regulations with which tax exempt organizations must comply cover funds solicited from the public, lobbying expenses and unrelated business income. Consequently, the Form 990 is detailed in these areas. This monitoring aspect is the reason for the inclusion of some very specific items on the form.

The basic form for both the 1979 and the proposed 1981 versions is four pages in length and contains four (five on the 1981 version) financial statements, a "List of Officers, Directors, Trustees and their Compensation," and a section called "Statements of Certain Activities." This latter section is a set of questions included to determine whether the organization has changed activities, bylaws or other governing documents, had unrelated business income or political lobbying expenditures, had received donated services or facilities, and so on. The financial statements contain the bulk of the data which would be considered for an economic data collection effort. The discussion below will cover both versions and their relationship to general economic data needs.

Figures 1-a and 1-b show the two versions of the Statement of Support, Revenue, Expenses and Changes in Fund Balances. (The name of the statement for the 1979 version contained "Revenue" but not "Support." The change in name clears up any possible confusion on the part of some respondents about whether or not contributions are to be included. This statement covers Revenue and Support in detail and summarizes Expenses and Fund Balances, and is essentially the same for both versions (although the order of items has been changed). The major difference is in the comprehensiveness of the definitions and instructions (which grew from 6+ columns in the 1979 version to 10½ columns in 1981). In fact, only two line items have changed: "Royalties" (line 6-1979) has become "Other Investment Income" (line 7-1981) and "Payments to Affiliates" (line 16-1981) has been added.

Both versions combine all government contributions together regardless of source, i.e., Federal, State and Local government (line 1-c on the 1979 version and line 1-d on the 1981 version).

An additional problem with government monies is whether they are considered contributions (i.e., support) or program service revenue (i.e., earned income). The definition for both versions would suggest that all funds received from government sources by arts organizations, with the possible exception of performances and workshops conducted in the schools, should be classified as contributions. This is, of course, contrary to the reporting tradition in the performing arts (the same problem also arose during the pretest of the Economic Data Series questionnaire which specified placement of all government monies in one place). The 1981 version partially solves the problem in that the first line in Part IV (see Figure 3-a) requests all program service revenue from government sources. However, there still remains the problem of the specific source level of that government money (Federal, State, etc.).

The only other deficiency of the income side is in the lack of detail under "program service revenue" and "other revenue," lines 10 and 11 on the 1979 version and lines 2 and 11 on the 1981 version. For regulation of fund raising, this lack of detail does not present a problem For measuring economic activity, however, it creates a significant omission of income specificity. Further explanation of this problem is found below under the discussion of Figures 3-a, 3-b and 3-c.

The second statement contained in both versions is the "Statement of Functional Expenses," Figures 2-a and 2-b (called 'Allocation of Expenses by function' on the 1979 version). This Statement is similar in both versions, although the arrangement of the columns has been changed (and improved) and some items have been added in the 1981 version. Postage and printing have been split apart in the 1981 version, legal and accounting services have been given individual lines, and the instructions specify that per diems are to be included in travel. In the 1979 version, no mention was made of per diems.

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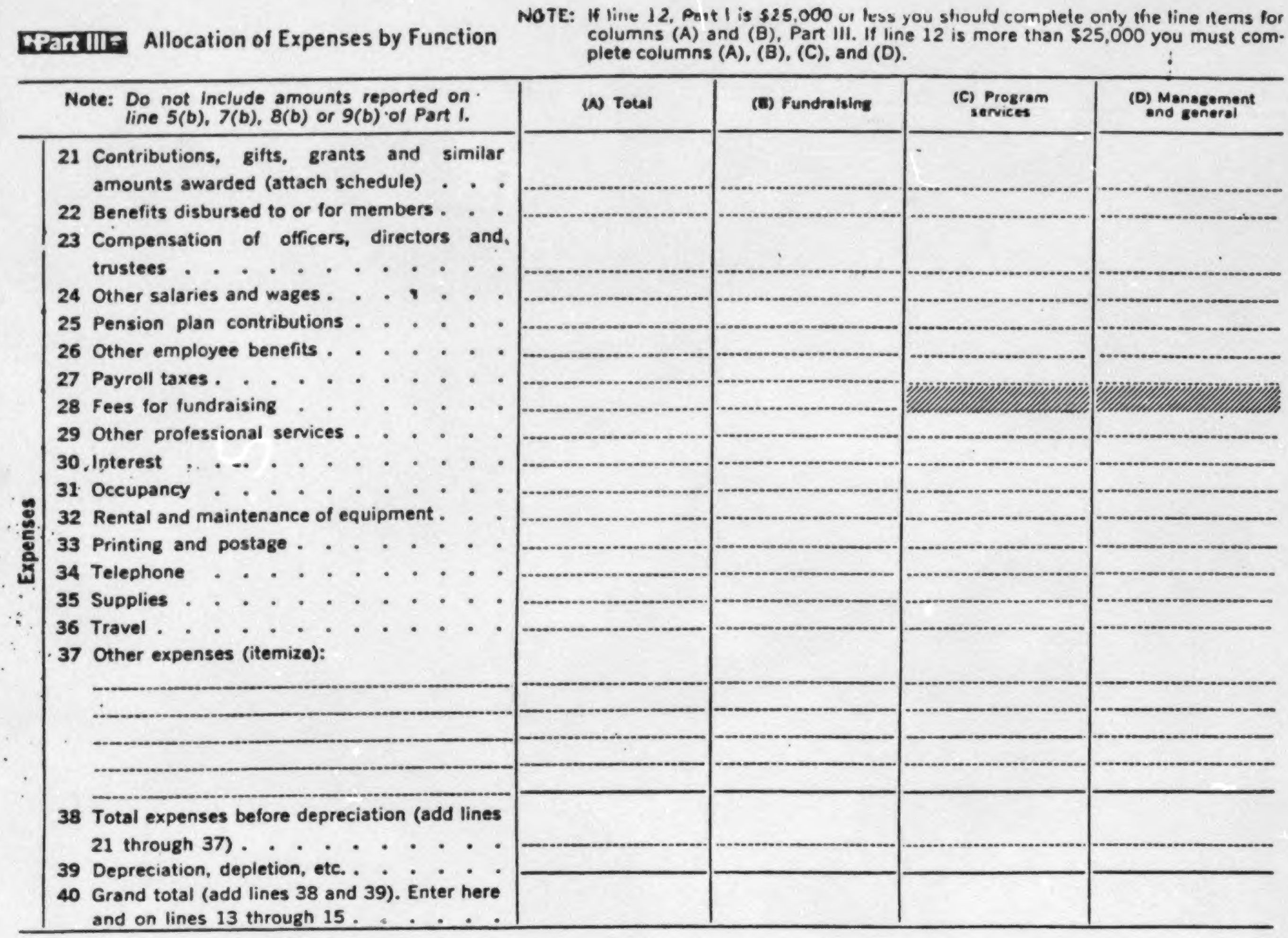
1979 Expenses



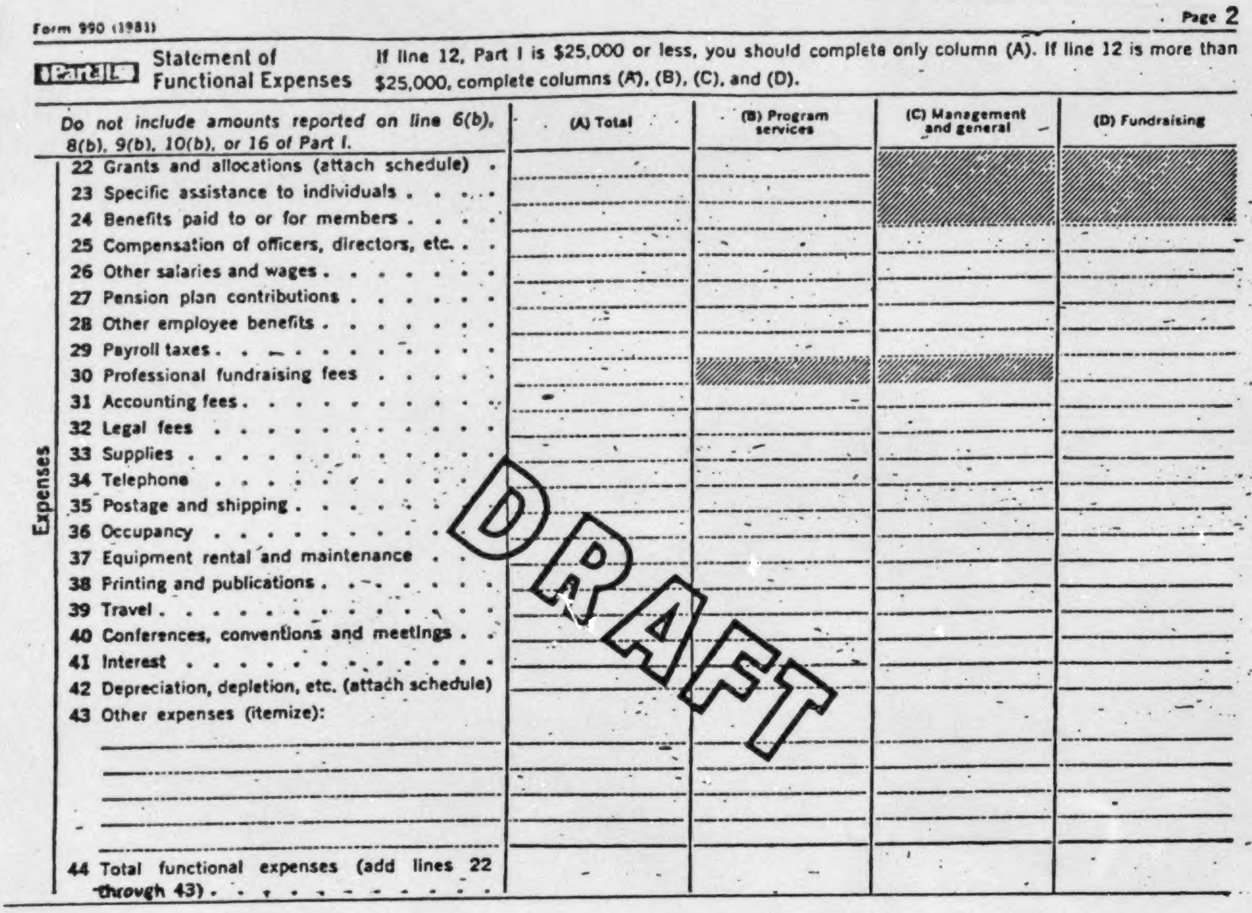
Part III Allocation of Expenses by Function

NOTE: If line 12, Part I is $25,000 or less you should complete only the line items for columns (A) and (B), Part III. If line 12 is more than $25,000 you must complete columns (A), (B), (C), and (D).

Note: *Do not include amounts reported on line 5(b), 7(b), 8(b) or 9(b) of Part I.*	(A) Total	(B) Fundraising	(C) Program services	(D) Management and general
Expenses 21 Contributions, gifts, grants and similar amounts awarded (attach schedule)				
22 Benefits disbursed to or for members				
23 Compensation of officers, directors and trustees				
24 Other salaries and wages				
25 Pension plan contributions				
26 Other employee benefits				
27 Payroll taxes				
28 Fees for fundraising			▨	▨
29 Other professional services				
30 Interest				
31 Occupancy				
32 Rental and maintenance of equipment				
33 Printing and postage				
34 Telephone				
35 Supplies				
36 Travel				
37 Other expenses (itemize):				
38 Total expenses before depreciation (add lines 21 through 37)				
39 Depreciation, depletion, etc.				
40 Grand total (add lines 38 and 39). Enter here and on lines 13 through 15				

Figure 2-a

1981 Expenses



Form 990 (1981) Page 2

Part II Statement of Functional Expenses — If line 12, Part I is $25,000 or less, you should complete only column (A). If line 12 is more than $25,000, complete columns (A), (B), (C), and (D).

Do not include amounts reported on line 6(b), 8(b), 9(b), 10(b), or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule)			▨	▨
23 Specific assistance to individuals			▨	▨
24 Benefits paid to or for members			▨	▨
25 Compensation of officers, directors, etc.				
26 Other salaries and wages				
27 Pension plan contributions				
28 Other employee benefits				
29 Payroll taxes				
30 Professional fundraising fees		▨	▨	
31 Accounting fees				
32 Legal fees				
33 Supplies				
34 Telephone				
35 Postage and shipping				
36 Occupancy				
37 Equipment rental and maintenance				
38 Printing and publications				
39 Travel				
40 Conferences, conventions and meetings				
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)				
43 Other expenses (itemize):				
44 Total functional expenses (add lines 22 through 43)				

Expenses

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Figure 2-b

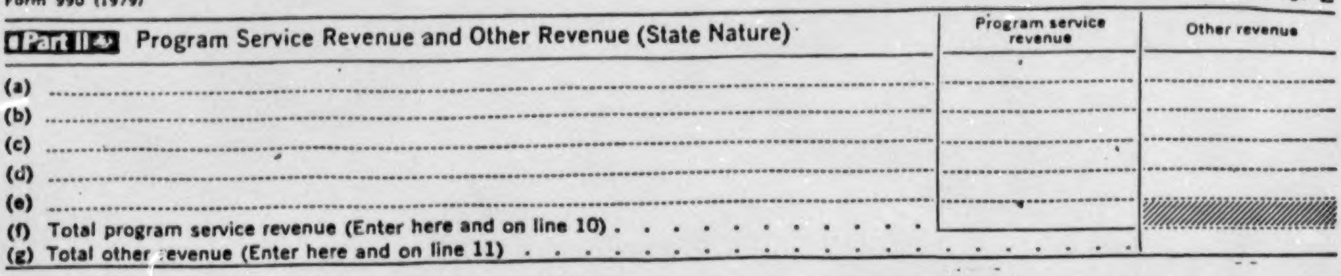
The one problem with this statement is in the lack of reference to payments made to fee-for-service personnel. Without specific mention made of this expense in the instructions, arts organizations may consider it either a "wage and salary" expense or an "other" expense, and there is no way to identify where it has been placed.

Figures 3-a, 3-b and 3-c contain relevant items from the 990 forms on Program Service Revenue and Expenses. The 1979 version contains only one statement concerning revenue, while the 1981 has two statements: one on Revenue, one on Expenses. Both versions instruct the organizations to fill in those programs which generate the most revenue or have the largest expenses. This open-ended format allows the organization to present its activities in whatever manner it deems best. From an economic analysis standpoint, this free format may create unusable data since it lacks uniformity. Unless specific types of activities are rigorously defined, the dollar figures which are attached will have no meaning. One can develop a descriptive picture from these statements, but no economic data base can be built.

Figures 4-a and 4-b contain the Balance Sheet and Fund Balances sections. The line items are slightly different from those designed for the Economic Data Series, but are equally useful for measuring economic activity. The only missing item is the amount of income (contributions) to the endowment and plant funds. (The discussion on this issue was covered above under Figures 1-a and 1-b.)

The other schedules and statements have a few pieces of data that would be useful for an economic picture. Schedule A (included in the Appendix), which is required of all 501 (c) (3) organizations, has a list of the five highest paid employees and the five highest paid fee-for-service personnel of those making more than $30,000. This would provide some salary data at the top of the pay scale, but no wage rates. Form 990 (also in the Appendix) would provide some data on unrelated business income. Not many arts organizations are currently

1979 Program Service Revenue



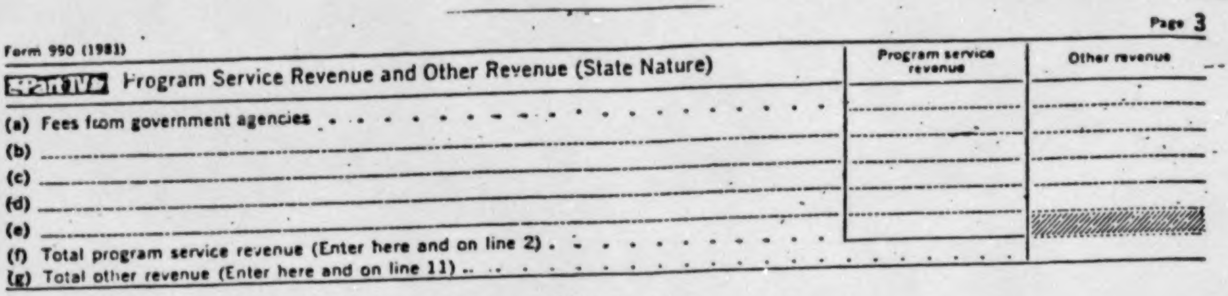
Form 990 (1979) Page 2

Part II Program Service Revenue and Other Revenue (State Nature)

	Program service revenue	Other revenue
(a)		
(b)		
(c)		
(d)		
(e)		▨
(f) Total program service revenue (Enter here and on line 10)		
(g) Total other revenue (Enter here and on line 11)		

Figure 3-a

1981 Program Service Revenue



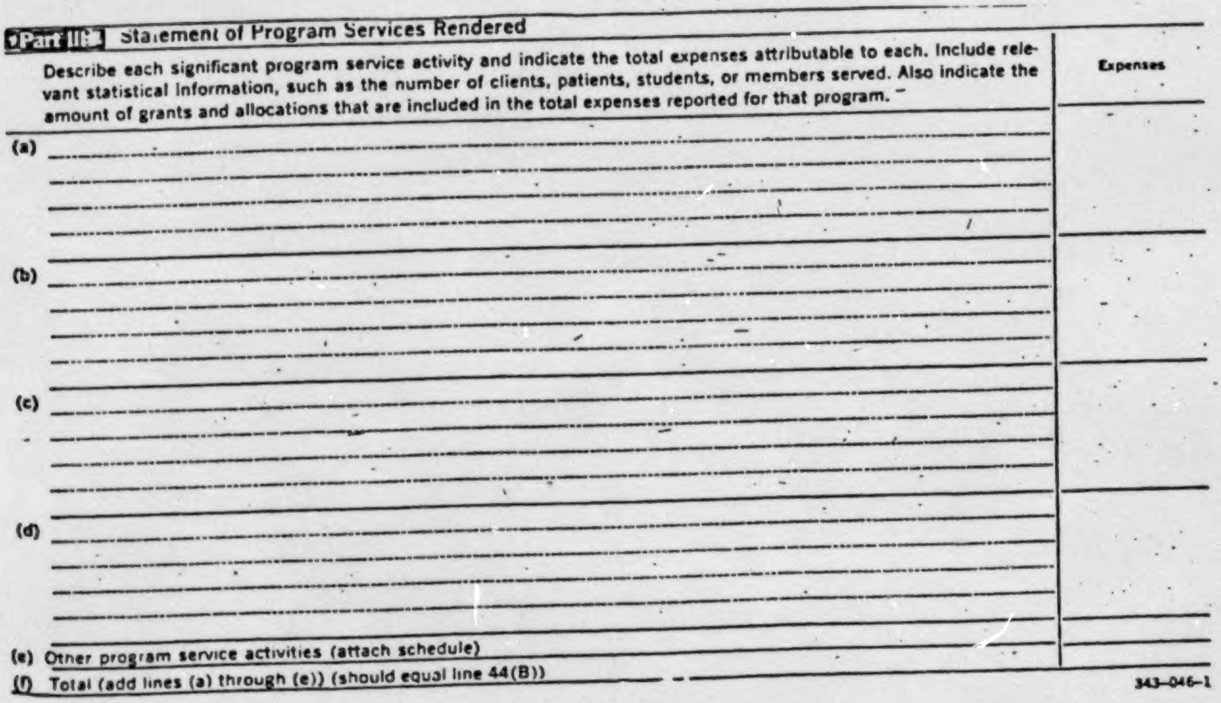
Form 990 (1981) Page 3

Part IV Program Service Revenue and Other Revenue (State Nature)

	Program service revenue	Other revenue
(a) Fees from government agencies		
(b)		
(c)		
(d)		
(e)		▨
(f) Total program service revenue (Enter here and on line 2)		
(g) Total other revenue (Enter here and on line 11)		

Figure 3-b

1981 Program Service Expenses



Part III Statement of Program Services Rendered

Describe each significant program service activity and indicate the total expenses attributable to each. Include relevant statistical information, such as the number of clients, patients, students, or members served. Also indicate the amount of grants and allocations that are included in the total expenses reported for that program.	Expenses
(a)	
(b)	
(c)	
(d)	
(e) Other program service activities (attach schedule)	
(f) Total (add lines (a) through (e)) (should equal line 44(B))	

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Figure 3-c

1979 Balance Sheet

Part V Balance Sheet NOTE: If line 12, Part I is $25,000 or less you should complete only lines 53 and 60 and, if you do not use fund accounting, line 64. If line 12 is more than $25,000 you must complete the entire balance sheet.

Assets	(A) Beginning of tax year	(B) End of tax year
41 Cash:		
(a) Savings and interest-bearing accounts		
(b) Other		
42 Accounts receivable ▶ .... minus allowance for doubtful accounts ▶		
43 (a) Notes receivable (attach schedule) ▶ .... minus allowance for doubtful accounts ▶		
(b) Loans to officers, directors and trustees (attach schedule)		
44 Inventories		
45 Government obligations:	▨	▨
(a) U.S. and instrumentalities		
(b) State and its subdivisions		
46 Investments in nongovernmental bonds, etc. (attach schedule)		
47 Investments in corporate stocks (attach schedule)		
48 Mortgage loans (number of loans ▶ ....)		
49 Other investments (attach schedule)		
50 Depreciable (depletable) assets (attach schedule):	▨	▨
(a) Beginning assets ▶ .... minus accumulated depreciation ▶		▨
(b) Ending assets ▶ .... minus accumulated depreciation ▶	▨	
51 Land		
52 Other assets (attach schedule)		
53 Total assets		
Liabilities	▨	▨
54 Accounts payable		
55 Contributions, gifts, grants, etc., payable		
56 Bonds and notes payable (attach schedule)		
57 Mortgages payable		
58 Loans from officers, directors and trustees (attach schedule)		
59 Other liabilities (attach schedule)		
60 Total liabilities		

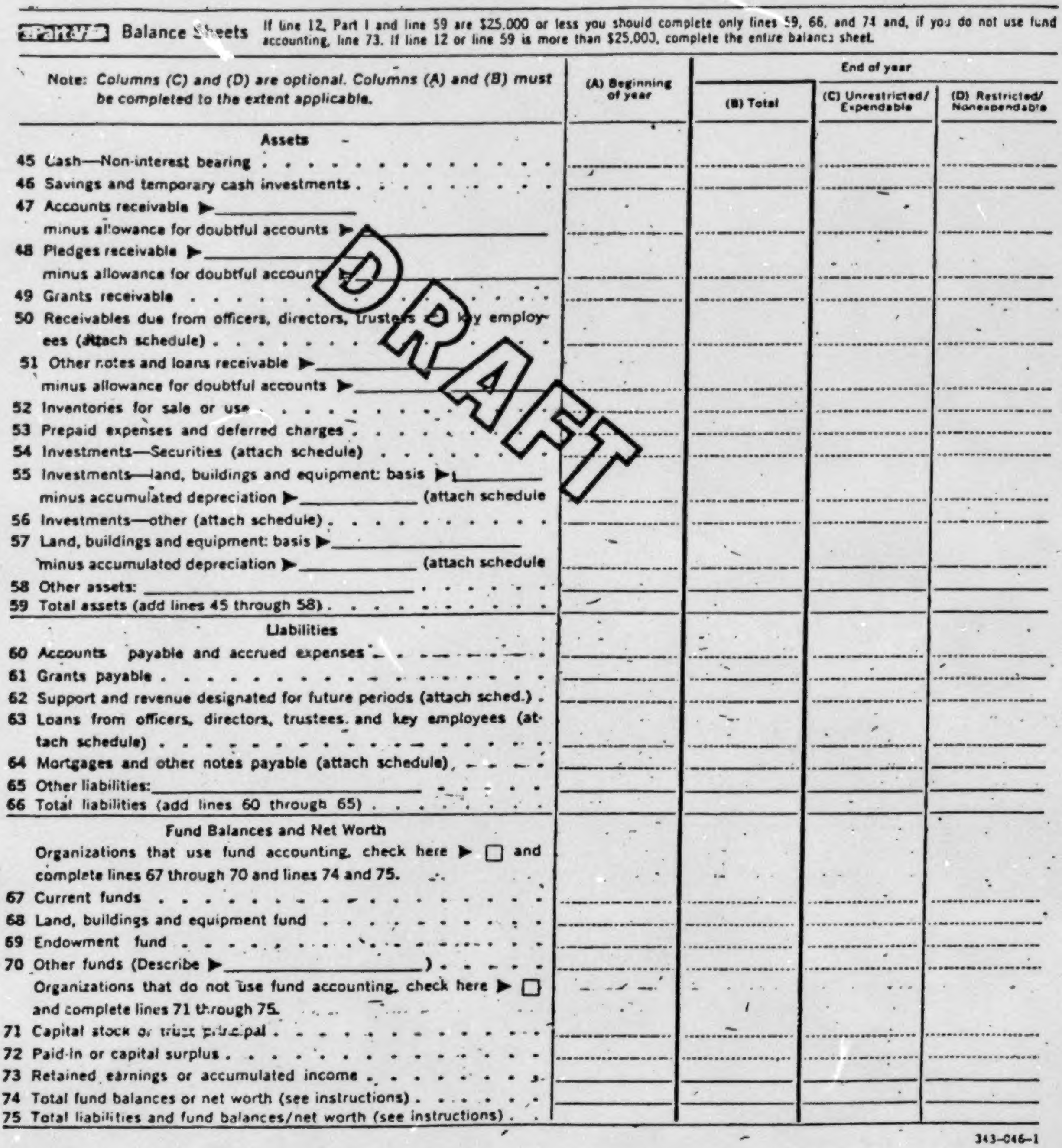
Fund Balances and Net Worth

Note: *You must complete this section of the balance sheet based on the method of accounting you normally use. Please check either "Fund Accounting" or "All Others" and provide the information requested under the method you have checked.*

Fund Accounting	All Others	(A) Beginning of tax year	(B) End of tax year
Check here ▶ ☐	Check here ▶ ☐	▨	▨
61 Current funds:		▨	▨
(a) Unrestricted			
(b) Restricted			
62 Land, buildings and equipment	Capital stock or trust principal		
63 Endowment and similar funds	Paid-in or capital surplus		
64 Other	Retained earnings or accumulated income		
65 Total fund balances	Total net worth		
66 Total liabilities and fund balances/net worth			

Figure 4-a

1981 Balance sheet



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Part V **Balance Sheets** If line 12, Part I and line 59 are $25,000 or less you should complete only lines 59, 66, and 74 and, if you do not use fund accounting, line 73. If line 12 or line 59 is more than $25,000, complete the entire balance sheet.

Note: Columns (C) and (D) are optional. Columns (A) and (B) must be completed to the extent applicable.	(A) Beginning of year	End of year		
		(B) Total	(C) Unrestricted/ Expendable	(D) Restricted/ Nonexpendable
Assets				
45 Cash—Non-interest bearing				
46 Savings and temporary cash investments				
47 Accounts receivable ▶ ______ minus allowance for doubtful accounts ▶ ______				
48 Pledges receivable ▶ ______ minus allowance for doubtful accounts ▶ ______				
49 Grants receivable				
50 Receivables due from officers, directors, trustees and key employees (attach schedule)				
51 Other notes and loans receivable ▶ ______ minus allowance for doubtful accounts ▶ ______				
52 Inventories for sale or use				
53 Prepaid expenses and deferred charges				
54 Investments—Securities (attach schedule)				
55 Investments—land, buildings and equipment: basis ▶ ______ minus accumulated depreciation ▶ ______ (attach schedule				
56 Investments—other (attach schedule)				
57 Land, buildings and equipment: basis ▶ ______ minus accumulated depreciation ▶ ______ (attach schedule				
58 Other assets: ______				
59 Total assets (add lines 45 through 58)				
Liabilities				
60 Accounts payable and accrued expenses				
61 Grants payable				
62 Support and revenue designated for future periods (attach sched.)				
63 Loans from officers, directors, trustees and key employees (attach schedule)				
64 Mortgages and other notes payable (attach schedule)				
65 Other liabilities: ______				
66 Total liabilities (add lines 60 through 65)				
Fund Balances and Net Worth				
Organizations that use fund accounting, check here ▶ ☐ and complete lines 67 through 70 and lines 74 and 75.				
67 Current funds				
68 Land, buildings and equipment fund				
69 Endowment fund				
70 Other funds (Describe ▶ ______)				
Organizations that do not use fund accounting, check here ▶ ☐ and complete lines 71 through 75.				
71 Capital stock or trust principal				
72 Paid-in or capital surplus				
73 Retained earnings or accumulated income				
74 Total fund balances or net worth (see instructions)				
75 Total liabilities and fund balances/net worth (see instructions)				

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Figure 4-b

required to fill this out; but more will probably have to do so in the future as the IRS tightens its requirements. In the "Statement Regarding Certain Activities" (1979) or "Other Information" (1981), the option is provided for listing how much the organization received in donated services, facilities and equipment. The Form 990 specifically excludes this type of income and expense from the financial statements, but provides this one line to show the value of these in-kind donations.

THE ECONOMIC CENSUSES: A Report on Their Usefulness in Describing Economic Activity of Arts Organizations

As a part of the Phase I extension, Informatics was contracted to review the Economic Censuses of U.S. businesses conducted every five years by the Census Bureau. The purpose of this review was to assess their usefulness as a data source on arts and cultural organizations of interest to NEA and to recommend modifications to the questionnaires that NEA might propose for the 1982 data collection cycle.

Through these censuses, the Bureau surveys establishments in the mineral industries; manufacturing, wholesale and retail trades; selected service industries; commercial fisheries; transportation and construction. Among the establishments surveyed are arts organizations. This report provided background on the economic censuses by describing the process used by the Census Bureau; it identified how the constituency of the National Endowment for the Arts falls within the censuses; it outlined changes suggested by Messrs. Sheldon Ziman and Michael Zampogna of the Census Bureau for the 1982 Census and detailed proposed changes that the Endowment could recommend to the Census Bureau.

The review process identified two areas of deficiency in the Census that impact the measurement of the economic activity of the arts universe. One problem is in the universe surveyed by the Census. It (does or may) exclude:

- government owned or operated organizations,
- small (under $10,000) organizations, especially those that are not true organizations but are affiliated with another nonprofit organization for Endowment application purposes, and
- organizations whose primary activity is not arts-related, e.g., universities that have theatres or museums.

The other problem is that in the manufacturing and retail industries, the most important measure (value of production and value of sales, respectively) is not especially meaningful to the arts. The more important measure for the arts is that of total expenses.

The modifications to the 1982 forms that were recommended included:

- Census of Manufacturers (printing, publishing, records and tapes, etc.): possible addition of a question regarding tax exemption
- Census of Service Industries (Performing Arts): many wording changes to improve data quality and using a separate form for "presenters" and "services allied to"
- Census of Service Industries (Amusement and Recreation, i.e., Museums): many wording changes to improve data quality and changes to the questionnaire to match the performing arts questionnaire
- Census of Service Industries (Educational Services): Addition of a question to ascertain whether significant artistic activities are being carried out under the institution's auspices

No modifications were recommended to the Census of Distributive Trades (Miscellaneous Retailing), the Census of Service Industries (Motion Pictures) and the Census of Membership Institutions.

The Table of Contents from this report follows.

THE ECONOMIC CENSUSES

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APPENDIX: NY University Study FEASIBILITY STUDY FOR AN ECONOMIC DATA PROGRAM ON THE CONDITION OF ARTS AND CULTURAL ORGANIZATIONS (Appendix 2A only)

* The exhibits marked with asterisks are the instruments used by the Census Bureau.